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LAWS OF NEW YORK, 2020

CHAPTER 58

AN ACT to amend the highway law and the transportation law, in relation to consolidated local highway assistance payments (Part A); to amend the vehicle and traffic law in relation to penalties for commercial vehicles on parkways and penalties for over-height vehicles (Part B); to amend the vehicle and traffic law, in relation to the display of amber and blue lights on safety service patrol vehicles (Part C); intentionally omitted (Part D); to amend the vehicle and traffic law, in relation to the maximum dimension of certain vehicles proceeding to and from the New York state thruway authority (Part E); to amend the public authorities law, in relation to agreements for fiber optics (Part F); intentionally omitted (Part G); to amend the vehicle and traffic law, in relation to penalties for unlicensed operation of ground transportation to and from airports (Part H); to amend the public authorities law, in relation to setting the aggregate principal amount of bonds the Metropolitan transit authority, the Triborough bridge and tunnel authority and the New York city transit authority can issue (Part I); intentionally omitted (Part J); to amend chapter 54 of the laws of 2016 amending the general municipal law relating to the New York transit authority and the metropolitan transportation authority, in relation to extending authorization for tax increment financing for the metropolitan transportation authority (Part K); intentionally omitted (Part L); intentionally omitted (Part M); intentionally omitted (Part N); intentionally omitted (Part O); intentionally omitted (Part P); intentionally omitted (Part Q); to amend chapter 21 of the laws of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service, in relation to extending the effectiveness thereof (Part R); to amend the general business law, in relation to prohibiting pricing of goods and services on the basis of gender (Part S); intentionally omitted (Part T); to amend the state law, in relation to making changes to the arms of the state (Part U); to amend the executive law, the real property law and the general business law, in relation to qualifications for appointment and employment (Part V); to amend the real property law, in relation to home inspection professional licensing (Part W); intentionally omitted (Part X); to authorize utility and cable television assessments that provide funds to the department of health from cable television assessment revenues and to the department of agriculture and markets, department of environmental conservation, department of state, and the office of parks, recreation and historic preservation from utility assessment revenues; and providing for the repeal of such provisions upon expiration thereof (Part Y); intentionally omitted (Part Z); intentionally omitted (Part AA); intentionally omitted (Part BB); to amend chapter 584 of the laws of 2011, amending the public authorities law relating to the powers and duties of the dormitory authority of the state of New York relative to the establishment of subsidiaries for certain purposes, in relation to the effectiveness thereof (Part CC); to amend the infrastructure investment act, in relation to requiring certain contracts to comply with service-disabled veteran-owned business enterprises, negotiating prices in certain lump-sum contracts, referencing certain sections of law and providing for a date of repeal (Part DD); to amend the New York state urban development corporation act, in relation to extending the authority of the New York state urban development corporation to administer the empire state economic development fund (Part EE); to amend chapter 393 of the laws of 1994 amending the New York state urban development corporation act, relating to the powers of the New York state urban development corporation to make loans, in relation to extending the general loan powers of the New York state urban development corporation (Part FF); to amend the economic development law, in relation to economic transformation program eligibility (Part GG); to authorize the New York state energy research and development authority to finance a portion of its research, development and demonstration, policy and planning, and Fuel NY program, as well as climate change related expenses of the department of environmental conservation and the department of agriculture and markets' Fuel NY program, from an assessment on gas and electric corporations (Part HH); to amend the labor law, in relation to the definition of farm laborer and labor practices for farm laborers (Part II); to amend the general municipal law, in relation to procurement procedures for school districts in relation to New York state products (Part JJ); to amend the public authorities law, in relation to the water pollution control revolving fund and the drinking water revolving fund (Part KK); intentionally omitted (Part LL); to amend the financial services law, in relation to student debt consultants (Part MM); intentionally omitted (Part NN); intentionally omitted (Part OO); to amend the environmental conservation law, in relation to expanded polystyrene foam container and polystyrene loose fill packaging ban; to amend the state finance law, in relation to moneys collected for violations of the expanded polystyrene foam container and polystyrene loose fill packaging ban; and providing for the repeal of certain provisions upon expiration thereof (Part PP); authorizing the creation of state debt in the amount of three billion dollars, in relation to creating the environmental bond act of 2020 "restore mother nature" for the purposes of environmental improvements that preserve, enhance, and restore New York's natural resources and reduce the impact of climate change; and providing for the submission to the people of a proposition or question therefor to be voted upon at the general election to be held in November, 2020 (Part QQ); to amend the environmental conservation law and the state finance law, in relation to the implementation of the environmental bond act of 2020 "restore mother nature" (Part RR); intentionally omitted (Part SS); intentionally omitted (Part TT); to authorize the county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart A); to authorize the village of East Rockaway, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart B); and to authorize the village of Rockville Centre, county of Nassau, to permanently and temporarily convey certain easements and to temporarily alienate certain parklands (Subpart C) (Part UU); intentionally omitted (Part VV); to amend the environmental conservation law, in relation to banning fracking (Part WW); to amend the vehicle and traffic law, in relation to bicycles with electric assist and electric scooters (Part XX); to amend chapter 62 of the laws of 2003, amending the vehicle and traffic law and other laws relating to increasing certain motor vehicle transaction fees, in relation to the effectiveness thereof; and to

amend chapter 84 of the laws of 2002, amending the state finance law relating to the costs of the department of motor vehicles, in relation to the effectiveness thereof (Part YY); to amend the vehicle and traffic law, in relation to the acceptance of applications for accident prevention and pre-licensing internet courses; and to amend chapter 751 of the laws of 2005, amending the insurance law and the vehicle and traffic law relating to establishing the accident prevention course internet technology pilot program, in relation to the effectiveness thereof (Part ZZ); intentionally omitted (Part AAA); intentionally omitted (Part BBB); intentionally omitted (Part CCC); intentionally omitted (Part DDD); to amend the New York Buy American Act, in relation to the report to be provided and to making such provisions permanent (Part EEE); to amend the labor law, in relation to prevailing wage requirements (Part FFF); intentionally omitted (Part GGG); intentionally omitted (Part HHH); to amend the New York state urban development corporation act, in relation to the corporations' authorization to provide financial and technical assistance to community development financial institutions (Part III); to amend the public service law, the executive law, the public authorities law, the environmental conservation law and the state finance law, in relation to accelerating the growth of renewable energy facilities to meet critical state energy policy goals; and providing for the repeal of such provisions upon expiration thereof (Part JJJ); to amend the economic development law, in relation to extending the application deadline for businesses to participate in the START-UP NY program (Part KKK); to amend the public authorities law, in relation to authorizing the metropolitan transportation authority to borrow money and issue negotiable notes, bonds or other obligations to offset decreases in revenue; and providing for the repeal of certain provisions upon expiration thereof (Part LLL); to amend the public authorities law, in relation to the central business district tolling lockbox fund (Part MMM); to amend the mental hygiene law, in relation to admission to residential treatment facilities (RTF) for children and youth (Part NNN); to authorize the transfer of certain office of mental health employees to the secure treatment rehabilitation center (Part OOO); to amend the mental hygiene law, in relation to the amount of time an individual may be held for emergency observation, care, and treatment in CPEP and the implementation of satellite sites; to amend chapter 723 of the laws of 1989 amending the mental hygiene law and other laws relating to comprehensive psychiatric emergency programs, in relation to the effectiveness of certain provisions thereof; and to repeal paragraphs 4 and 8 of subdivision (a) and subdivision (i) of section 31.27 of the mental hygiene law, relating thereto (Part PPP); to amend the insurance law, in relation to penalties relating to mental health and substance use disorder parity compliance requirements; and to amend the state finance law and the public health law, in relation to establishing the behavioral health parity compliance fund (Part QQQ); to amend the mental hygiene law, the social services law and the public health law, in relation to providers of service (Part RRR); to amend education law and other laws relating to applied behavior analysis, in relation to extending the expiration of certain provisions thereof (Part SSS); to amend part Q of chapter 59 of the laws of 2016, amending the mental hygiene law relating to the closure or transfer of a state-operated individualized residential alternative, in relation to the effectiveness thereof (Part TTT); to amend the state finance law, in relation to providing funding for the Metropolitan Transportation Authority 2020-2024 capital program and paratransit operating expenses; and providing for the repeal of certain provisions upon expiration thereof (Part UUU); to amend the public authorities law, in relation to acquisitions or transfers of property for transit projects; and providing for the repeal of such provisions upon the expiration thereof (Part VVV); to amend the tax law and the administrative code of the city of New York, in relation to decoupling from certain federal tax changes (Part WWW); to amend chapter 492 of the laws of 1993 amending the local finance law relating to installment loans and obligations evidencing installment loans, in relation to extending the effectiveness thereof (Item A); to amend chapter 581 of the laws of 2005 amending the local finance law relating to statutory installment bonds, in relation to extending the effectiveness thereof (Item B); to amend chapter 629 of the laws of 2005, amending the local finance law relating to refunding bonds, in relation to extending the effectiveness thereof (Item C); to amend chapter 307 of the laws of 2005, amending the public authorities law relating to the special powers of the New York state environmental facilities corporation, in relation to extending the effectiveness thereof (Item D); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage Atlantic and shortnose sturgeon (Item E); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage Atlantic Cod (Item F); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage Atlantic herring (Item G); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage black sea bass (Item H); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage blueback herring (Item I); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage crabs (Item J); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to restrict the taking of fish, shellfish and crustacea in special management areas (Item K); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage of fluke-summer flounder (Item L); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage scup (Item M); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage sharks (Item N); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage squid (Item O); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage whelk and conch (Item P); to amend the environmental conservation law, in relation to extending the authority of the department of environmental conservation to manage winter flounder (Item Q); and to amend the environmental conservation law, in relation to commercial fishing licenses (Item R)(Subpart A); to authorize certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by the World Triathlon Corporation; and providing for the repeal of such provisions upon expiration thereof (Item A); to amend chapter 510 of the laws of 2013, authorizing the city of Middletown to enter into a contract to sell or pledge as collateral for a loan some or all of the delinquent liens held by such city to a private party or engage a private party to collect some or all of the delinquent tax liens held by it, in relation to the effectiveness thereof (Item B); redistributing bond volume allocations made pursuant to section 146 of the federal tax reform act of 1986, relating to allocation of the unified state bond volume ceiling, and enacting the private activity bond allocation act of 2020; and providing for the repeal of certain provisions upon expiration thereof (Item C); to amend chapter 448 of the laws of 2017, amending the canal law relating to the upstate flood mitigation task force, in relation to extending the effectiveness thereof (Item D); intentionally omitted (Item E); intentionally omitted (Item F); intentionally omitted (Item G); intentionally omitted (Item H); intentionally omitted (Item I); intentionally omitted (Item J); to amend chapter 454 of the laws of 2010, amending the vehicle and traffic law relating to authorizing a pilot residential parking permit system in the city of Albany, in relation to the effectiveness thereof (Item K); to amend chapter 465 of the laws of 1994, amending chapter 285 of the laws of 1891 relating to charging a fee for admission to the New York Botanical Garden, in relation to the effectiveness thereof (Item L); to amend chapter 414 of the laws of 2018, creating the radon task force, in relation to the reporting date and effectiveness thereof (Item M); to amend chapter 435 of the laws of 2014 amending the environmental conservation law relating to defining spearguns and allowing recreational spearfishing in New York's marine and coastal waters, in relation to extending the effectiveness thereof (Item N); to amend chapter 330 of the laws of 2014, amending the environmental conservation law relating to aquatic invasive species, spread prevention, and penalties, in relation to the effectiveness thereof (Item O); to amend chapter 104 of the laws of 2005, enacting the September 11th worker protection task force act, in relation to extending the expiration of such chapter (Item

the laws of 2015, amending the insurance law relating to catastrophic or reinsurance coverage issued to certain small groups, in relation to the effectiveness thereof (Item E)(Subpart H)(Part XXX); to amend the vehicle and traffic law, in relation to the disclosure of certain records by the commissioner of motor vehicles (Part YYY); and to amend the election law, in relation to public financing for state office; to amend the state finance law, in relation to establishing the New York state campaign finance fund; and to amend the tax law, in relation to establishing the NYS campaign finance fund check-off (Part ZZZ)

Became a law April 3, 2020, with the approval of the Governor. Passed on message of necessity pursuant to Article III, section 14 of the Constitution by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2020--2021 state fiscal year. Each component is wholly contained within a Part identified as Parts A through ZZZ. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

PART A

Section 1. Paragraph (e) of subdivision 4 of section 10-c of the highway law, as amended by section 2 of subpart B of part C of chapter 97 of the laws of 2011, is amended to read as follows:

(e) Funds allocated for local street or highway projects under this subdivision shall be used to undertake work on a project either with the municipality's own forces or by contract, provided however, that whenever the estimate for the construction contract work exceeds one hundred thousand dollars but does not exceed ~~two~~ three hundred fifty thousand dollars such work must be performed either with the municipality's own forces or by contract let by competitive bid in accordance with the provisions of section one hundred three of the general municipal law and provided further, however, that whenever the estimate for the construction contract work exceeds ~~two~~ three hundred fifty thousand dollars such work must be performed by contract let by competitive bid in accordance with the provisions of section one hundred three of the general municipal law.

Section 2. Subdivision 6 of section 234 of the transportation law, as amended by chapter 369 of the laws of 1979, is amended to read as follows:

6. for local street or highway projects, to undertake the work of the project either with its own forces or by contract, however, whenever the estimate for the construction contract work exceeds three hundred fifty thousand dollars such work must be performed by contract let by the competitive bid process.

Section 3. This act shall take effect immediately.

PART B

Section 1. Subdivisions (g) and (h) of section 1800 of the vehicle and traffic law, as added by chapter 221 of the laws of 2008, are amended to read as follows:

(g) Notwithstanding the provisions of subdivisions (b) and (c) of this section, a person convicted of a traffic infraction for a violation of any ordinance, order, rule, regulation or local law adopted pursuant to one or more of the following provisions of this chapter: paragraphs two and nine of subdivision (a) of section sixteen hundred twenty-one; subdivision three of section sixteen hundred thirty; or subdivision five of section seventy-one of the transportation law, prohibiting the operation on a highway or parkway of a motor vehicle registered as a commercial vehicle and having a gross vehicle weight rating of less than ~~twenty-six~~ ten thousand pounds shall, for a first conviction thereof, be punished by a fine of not more than two hundred fifty dollars or by imprisonment of not more than fifteen days or by both such fine and imprisonment; for a conviction of a second violation, both of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than five hundred dollars or by imprisonment for not more than forty-five days or by both such fine and imprisonment; upon a conviction of a third or subsequent violation, all of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than seven hundred fifty dollars or by imprisonment of not more than ninety days or by both such fine and imprisonment. Provided, however, the provisions of this subdivision shall not apply to a commercial motor vehicle as such term is defined in paragraph (a) of subdivision four of section five hundred one-a of this chapter.

(h) Notwithstanding the provisions of subdivisions (b) and (c) of this section, a person convicted of a traffic infraction for a violation of any ordinance, order, rule, regulation or local law adopted pursuant to one or more of the following provisions of this chapter: paragraphs two and nine of subdivision (a) of section sixteen hundred twenty-one; subdivision three of section sixteen hundred thirty; or subdivision five of section seventy-one of the transportation law, prohibiting the operation on a highway or parkway of a motor vehicle registered as a commercial vehicle and having a gross vehicle weight rating of at least ten thousand pounds but no more than twenty-six thousand pounds shall, for a first conviction thereof, be punished by a fine of not more than three hundred fifty dollars or by imprisonment of not more than fifteen days or by both such fine and imprisonment; for a conviction of a second violation, both of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than seven hundred dollars or by imprisonment for not more than forty-five days or by both such fine and imprisonment; upon a conviction of a third or subsequent violation, all of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than one thousand dollars or by imprisonment of not more than ninety days or by both such fine and imprisonment; provided, however, the provisions of this subdivision

shall not apply to a commercial motor vehicle as such term is defined in paragraph (a) of subdivision four of section five hundred one-a of this chapter.

(i) Notwithstanding the provisions of subdivisions (b) and (c) of this section, a person convicted of a traffic infraction for a violation of any ordinance, order, rule, regulation or local law adopted pursuant to one or more of the following provisions of this chapter: paragraphs two and nine of subdivision (a) of section sixteen hundred twenty-one; subdivision three of section sixteen hundred thirty; or subdivision five of section seventy-one of the transportation law, prohibiting the operation on a highway or parkway of a commercial motor vehicle as defined in paragraph (a) of subdivision four of section five hundred one-a of this chapter, for a first conviction thereof, be punished by a fine of not more than ~~three~~ seven hundred ~~fifty~~ dollars or by imprisonment of not more than fifteen days or by both such fine and imprisonment; for a conviction of a second violation, both of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than ~~seven~~ one thousand five hundred dollars or by imprisonment for not more than forty-five days or by both such fine and imprisonment; upon a conviction of a third or subsequent violation, all of which were committed within a period of eighteen months, such person shall be punished by a fine of not more than ~~one~~ two thousand dollars or by imprisonment of not more than ninety days or by both such fine and imprisonment.

Section 2. Subdivision 18 of section 385 of the vehicle and traffic law, as amended by chapter 549 of the laws of 1985, is amended, and a new subdivision 18-a is added, to read as follows:

18. Except as provided in ~~subdivision~~ subdivisions eighteen-a or nineteen of this section, the violation of the provisions of this section including a violation related to the operation, within a city not wholly included within one county, of a vehicle which exceeds the limitations provided for in the rules and regulations of the city department of transportation of such city, shall be punishable by a fine of not less than two hundred nor more than five hundred dollars, or by imprisonment for not more than thirty days, or by both such fine and imprisonment, for the first offense; by a fine of not less than five hundred nor more than one thousand dollars, or by imprisonment for not more than sixty days, or by both such fine and imprisonment, for the second or subsequent offense; provided that a sentence or execution thereof for any violation under this subdivision may not be suspended. For any violation of the provisions of this section, including a violation related to the operation, within a city not wholly included within one county, of a vehicle which exceeds the limitations provided for in the rules and regulations of the city department of transportation of such city, the registration of the vehicle may be suspended for a period not to exceed one year whether at the time of the violation the vehicle was in charge of the owner or his agent. The provisions of section five hundred ten of this chapter shall apply to such suspension except as otherwise provided herein.

18-a. A violation of the provisions of subdivisions two or fourteen of this section, where the violation relates to the height of the vehicle, including a violation related to the operation, within a city not wholly included within one county, of a vehicle which exceeds the limitations provided for in the rules and regulations of the city department of transportation of such city, shall be punishable by a fine of not more than one thousand dollars, or by imprisonment for not more than thirty days, or by both such fine and imprisonment, for the first offense; by a fine of not more than two thousand dollars, or by imprisonment for not more than sixty days, or by both such fine and imprisonment, for the second or subsequent offense; provided that a sentence or execution thereof for any violation under this subdivision may not be suspended. For any violation of the provisions of subdivisions two or fourteen of this section where the violation relates to the height of the vehicle, including a violation related to the operation, within a city not wholly included within one county, of a vehicle which exceeds the limitations provided for in the rules and regulations of the city department of transportation of such city, the registration of the vehicle may be suspended for a period not to exceed one year whether at the time of the violation the vehicle was in charge of the owner or his agent. The provisions of section five hundred ten of this chapter shall apply to such suspension except as otherwise provided herein.

Section 3. This act shall take effect on the one hundred eightieth day after it shall have become a law.

PART C

Section 1. Subparagraphs a and c of paragraph 4 of subdivision 41 of section 375 of the vehicle and traffic law, as amended by chapter 465 of the laws of 2010, are amended to read as follows:

a. One blue light may be affixed to any motor vehicle owned by a volunteer member of a fire department or on a motor vehicle owned by a member of such person's family residing in the same household or by a business enterprise in which such person has a proprietary interest or by which he or she is employed, provided such volunteer firefighter has been authorized in writing to so affix a blue light by the chief of the fire department or company of which he or she is a member, which authorization shall be subject to revocation at any time by the chief who issued the same or his or her successor in office. Such blue light may be displayed exclusively by such volunteer firefighter on such a vehicle only when engaged in an emergency operation. The use of blue lights on vehicles shall be restricted for use only by a volunteer firefighter except as otherwise provided for in ~~subparagraph~~ subparagraphs b and b-1 of this paragraph.

c. The commissioner is authorized to promulgate rules and regulations relating to the use, placement, power and display of blue lights on a police vehicle ~~and~~ , fire vehicle, and hazard vehicle designed for the towing or pushing of disabled vehicles.

Section 2. Paragraph 4 of subdivision 41 of section 375 of the vehicle and traffic law is amended by adding a new subparagraph b-1 to read as follows:

b-1. In addition to the amber light authorized to be displayed pursuant to paragraph three of this subdivision, one or more blue lights or combination blue and amber lights may be affixed to a hazard vehicle designed for the towing or pushing of disabled vehicles provided that such blue light or lights shall be displayed on such a hazard vehicle for rear projection only. Such blue light or lights may be displayed on a hazard vehicle designed for the towing or pushing of disabled vehicles when such vehicle is engaged in a hazardous operation and is also displaying the amber light or lights required to be displayed during a hazardous operation pursuant to paragraph three of this subdivision. Nothing contained in this subparagraph shall be deemed to authorize the use of blue lights on hazard vehicles designed for the towing or pushing of disabled vehicles unless such hazard vehicles also display one or more amber lights as otherwise authorized in this subdivision.

Section 3. Subdivision (b) of section 1144-a of the vehicle and traffic law, as amended by chapter 458 of the laws of 2011, is amended to read as follows:

(b) Every operator of a motor vehicle shall exercise due care to avoid colliding with a hazard vehicle which is parked, stopped or standing on the shoulder or on any portion of such highway and such hazard vehicle is displaying one or more amber lights pursuant to the provisions of paragraph three of subdivision forty-one of section three hundred seventy-five of this chapter or, if such hazard vehicle is designed for the towing or pushing of disabled vehicles such hazard vehicle is displaying one or more amber lights or one or more blue or combination blue and amber lights pursuant to the provisions of paragraph three or subparagraph b-1 of paragraph four, as applicable, of subdivision forty-one of section three hundred seventy-five of this chapter. For operators of motor vehicles on parkways or controlled access highways, such due care shall include, but not be limited to, moving from a lane which contains or is immediately adjacent to the shoulder where (i) such hazard vehicle displaying one or more amber lights pursuant to the provisions of paragraph three of subdivision forty-one of section three hundred seventy-five of this chapter or (ii) such hazard vehicle designed for the towing or pushing of disabled vehicles displaying one or more amber lights or one or more blue or combination blue and amber lights pursuant to the provisions of paragraph three or subparagraph b-1 of paragraph four, as applicable, of subdivision forty-one of section three hundred seventy-five of this chapter, is parked, stopped or standing to another lane, provided that such movement otherwise complies with the requirements of this chapter including, but not limited to, the provisions of sections eleven hundred ten and eleven hundred twenty-eight of this title.

Section 4. This act shall take effect immediately.

PART D

Intentionally Omitted

PART E

Section 1. Subdivision 16 of section 385 of the vehicle and traffic law is amended to add fourteen new paragraphs (v), (w), (x), (y), (z), (aa), (bb), (cc), (dd), (ee), (ff), (gg), (hh) and (ii) to read as follows:

(v) Within a distance of approximately one mile from the New York state thruway interchange 24 traveling along interstate route 90 to interchange 2 Washington avenue, and to Washington avenue traveling westbound to Fuller road in a northerly direction to interstate route 90 traveling to interchange 24 of the New York state thruway, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(w) Within a distance of approximately .25 miles from the New York state thruway interchange 25A, traveling in a westbound direction along interstate route 88 to exit 25 to route 7, and to a left on Becker road traveling in a southbound direction on Becker road for approximately .2 miles to the New York state thruway interchange 25A tandem lot access road, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(x) Within a distance of approximately 2.2 miles from the New York state thruway interchange 34A traveling in a southbound direction along interstate route 481 to interstate 481 exit 5E Kirkville road east along state route 53 Kirkville road in an eastbound direction to interstate route 481 traveling northbound to exit 6 to interchange 34A of the New York state thruway, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(y) Within a distance of approximately .8 miles from the New York state thruway interchange 35, traveling approximately 200 feet around Carrier circle to traveling northbound on Thompson road for approximately 1000 feet, or traveling southbound on Thompson road approximately 100 feet, to traveling westbound on Tarbell road for approximately .5 miles to reenter at the Dewitt service area of the New York state thruway where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(z) Within a distance of approximately one mile from the New York state thruway interchange 36 traveling in a southbound direction on interstate 81 to interstate 81 exit 25 7th North street, and traveling eastbound on 7th North street to interstate 81 traveling in a northbound direction to interchange 36 of the New York state thruway, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(aa) Within a distance of approximately .6 miles from the New York state thruway interchange 39 traveling eastbound on interstate 690 to interstate 690 exit 2 Jones road in a northbound direction to state route 690 north to interchange 39 of the New York state thruway, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(bb) Within a distance of approximately .5 miles from the New York state thruway interchange 45, traveling on interstate 490 to interstate 490 exit 29, in a southwesterly direction along New York state route 96 to the point where New York state route 96 intersects with the entrance ramp to the New York state thruway interchange 45, and for approximately .2 miles along this entrance ramp to the New York state thruway interchange 45, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(cc) Within a distance of approximately .6 miles from the New York state thruway interchange 46, traveling in a northeasterly direction on the ramp from the New York state thruway interchange 46 to interstate 390 north exit to New York state route 253, Lehigh Station road, for a distance of approximately .5 miles along the ramp from interstate 390 north exit to New York state route 253, Lehigh Station road, for a distance of approximately .6 miles in a westerly direction along New York state route 253, Lehigh Station road, to the intersection of New York state route 253 with New York state route 15, then for a distance of approximately .6 miles in a southerly direction along New York state route 15, to the New York state thruway interchange 46 maintenance facility entrance, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(dd) Within a distance of approximately .3 miles from the New York state thruway interchange 47, traveling on interstate 490 to interstate 490 exit 1, to a distance of approximately .2 miles along the ramp from interstate 490 exit 1, for a distance of approximately .4 miles in a southwesterly direction to the entrance ramp of the New York state thruway interchange 47, where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(ee) Within a distance of approximately .6 miles from the New York state thruway interchange 19, traveling in a westbound direction along route 28 to route 209, and traveling in a southbound direction on route 209 for approximately .1 miles to route 28, and traveling in an eastbound direction on route 28 for approximately .8 miles to the New York state thruway interchange 19 where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(ff) Within a distance of approximately .5 miles from the New York state thruway interchange 31, traveling onto the ramp to Genesee street south for approximately 2800 feet to Genesee street north for approximately 275 feet to interchange 31 of the New York state thruway where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(gg) Within a distance of approximately .2 miles from the New York state thruway interchange 33 traveling westbound on state route 365 for approximately 900 feet to interchange 33 of the New York state thruway where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

(hh) Within a distance of approximately .15 miles from the New York state thruway interchange 42 traveling on state route 14 for approximately 750 feet for travel to and from the thruway tandem lot and interchange 42 where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route .

(ii) Within a distance of approximately .1 miles from the New York state interchange 43 traveling on state route 21 for approximately 600 feet for travel to and from the thruway tandem lot and interchange 43 where the commissioner of transportation determines that the vehicle or combination of vehicles could operate safely along the designated route and that no applicable federal law, regulation or other requirement prohibits the operation of such vehicle or combination of vehicles on such route.

Section 2. This act shall take effect immediately.

PART F

Section 1. Paragraph a of subdivision 6 of section 2897 of the public authorities law, as added by chapter 766 of the laws of 2005, is amended and a new paragraph f is added to read as follows:

a. All disposals or contracts for disposal of property of a public authority made or authorized by the contracting officer shall be made after publicly advertising for bids except as provided in ~~paragraph paragraphs c and f~~ of this subdivision.

f. Notwithstanding anything to the contrary in this section, disposals for use of the thruway authority's fiber optic system, or any part thereof, may be made through agreements based on set fees that shall not require public auction, provided that:

i. the thruway authority has determined the disposal of such property complies with all applicable provisions of this chapter;

ii. the thruway authority has determined that disposal of such property is in the best interest of the thruway authority;

iii. the set fees established by the thruway authority for use of the fiber optic system, or part thereof, shall be based on an independent appraisal of the fair market value of the property; and

iv. any public authority, state agency, municipality, not-for-profit hospital organized under section forty-three hundred one of the insurance law, public library, or institution of higher education located in New York state shall be required only to pay the actual cost of providing for use of the fiber optic system, but not exceeding the fair market value determined pursuant to subparagraph (iii) of this paragraph. For purposes of this paragraph, "public authority" shall refer to entities defined in section two of the public authorities law. For purposes of this paragraph, "institution of higher education" shall refer to entities as defined in subdivisions two and three of section six hundred one of the education law.

Disposals of the fiber optic system, or any part thereof, through agreements based on set fees shall not require the explanatory statements required by this section. Any disposal of property, contract for disposal of property or agreement made pursuant to this

paragraph shall not be deemed valid and enforceable unless it shall first have been approved by both the comptroller and the attorney general.

Section 2. This act shall take effect immediately.

PART G

Intentionally Omitted

PART H

Section 1. Subdivision 4 of section 1220-b of the vehicle and traffic law, as amended by chapter 9 of the laws of 2012, is amended to read as follows:

4. Any person who engages in the unlawful solicitation of ground transportation services at an airport shall be guilty of a ~~class-B misdemeanor~~ traffic infraction punishable by a fine of not less than seven hundred fifty dollars nor more than one thousand five hundred dollars, or by imprisonment ~~of for~~ not more than ~~ninety fifteen~~ ninety days or by both such fine and imprisonment. ~~Notwithstanding any contrary provision of law, any charge alleging a violation of this section shall be returnable before a court having jurisdiction over misdemeanors ; for a conviction of a second violation, both of which were committed within a period of eighteen months, such person shall be punished by a fine of not less than one thousand five hundred dollars nor more than two thousand dollars, or by imprisonment for not more than forty-five days, or by both such fine and imprisonment; for a conviction of a third or subsequent violation, all of which were committed within a period of eighteen months, such person shall be punished by a fine of not less than two thousand dollars nor more than three thousand dollars, or by imprisonment for not more than ninety days, or by both such fine and imprisonment.~~

Section 2. Subparagraph (viii) of paragraph (b) of subdivision 2 of section 510 of the vehicle and traffic law, as added by chapter 313 of the laws of 1994, is amended and a new subparagraph (vii) is added to read as follows:

~~(viii)~~ (vi) for a period of sixty days where the holder is convicted of a violation of subdivision one of section twelve hundred twenty-b of this chapter within a period of eighteen months of a previous violation of such ~~section~~ subdivision.

(vii) for a period of ninety days where the holder is convicted of a violation of subdivision one of section twelve hundred twenty-b of this chapter within a period of eighteen months of two or more previous violations of such subdivision.

Section 3. Section 510 of the vehicle and traffic law is amended by adding a new subdivision 4-g to read as follows:

4-g. Suspension of registration for unlawful solicitation of ground transportation services at an airport. Upon the receipt of a notification from a court or an administrative tribunal that an owner of a motor vehicle was convicted of a second conviction of unlawful solicitation of ground transportation services at an airport in violation of subdivision one of section twelve hundred twenty-b of this chapter both of which were committed within a period of eighteen months, the commissioner or his agent shall suspend the registration of the vehicle involved in the violation for a period of ninety days; upon the receipt of such notification of a third or subsequent conviction for a violation of such subdivision all of which were committed within a period of eighteen months, the commissioner or his agent shall suspend such registration for a period of one hundred eighty days. Such suspension shall take effect no less than thirty days from the date on which notice thereof is sent by the commissioner to the person whose registration or privilege is suspended. The commissioner shall have the authority to deny a registration or renewal application to any other person for the same vehicle, where it has been determined that such registrant's intent has been to evade the purposes of this subdivision and where the commissioner has reasonable grounds to believe that such registration or renewal will have the effect of defeating the purposes of this subdivision.

Section 4. This act shall take effect on the first of August next succeeding the date on which it shall have become a law.

PART I

Section 1. Subdivision 12 of section 1269 of the public authorities law, as amended by section 4 of part NN of chapter 54 of the laws of 2016, is amended to read as follows:

12. The aggregate principal amount of bonds, notes or other obligations issued after the first day of January, nineteen hundred ninety-three by the authority, the Triborough bridge and tunnel authority and the New York city transit authority to fund projects contained in capital program plans approved pursuant to section twelve hundred sixty-nine-b of this title for the period nineteen hundred ninety-two through two thousand ~~nineteen twenty-four~~ shall not exceed ~~fifty-five ninety~~ four one billion ~~four one~~ ninety-seven million dollars. Such aggregate principal amount of bonds, notes or other obligations or the expenditure thereof shall not be subject to any limitation contained in any other provision of law on the principal amount of bonds, notes or other obligations or the expenditure thereof applicable to the authority, the Triborough bridge and tunnel authority or the New York city transit authority. The aggregate limitation established by this subdivision shall not include (i) obligations issued to refund, redeem or otherwise repay, including by purchase or tender, obligations theretofore issued either by the issuer of such refunding obligations or by the authority, the New York city transit authority or the Triborough bridge and tunnel authority, (ii) obligations issued to fund any debt service or other reserve funds for such obligations, (iii) obligations issued or incurred to fund the costs of issuance, the payment of amounts required under bond and note facilities, federal or other governmental loans, security or credit arrangements or other agreements related thereto and the payment of other financing, original issue premiums and related costs associated with such obligations, (iv) an amount equal to any original issue discount from the principal amount of such obligations or to fund capitalized interest, (v) obligations incurred pursuant to section twelve hundred seven-m of this article, (vi) obligations incurred to fund the acquisition of certain buses for the New York city transit authority as identified in a capital program plan approved pursuant to chapter fifty-three of the laws of nineteen hundred ninety-two, (vii) obligations incurred in connection with the leasing, selling or transferring of equipment, and (viii) bond anticipation notes or other obligations payable solely from the proceeds of other bonds, notes or other obligations which would be included in the aggregate principal amount specified in the

first sentence of this subdivision, whether or not additionally secured by revenues of the authority, or any of its subsidiary corporations, New York city transit authority, or any of its subsidiary corporations, or Triborough bridge and tunnel authority.

Section 2. This act shall take effect immediately.

PART J

Intentionally Omitted

PART K

Section 1. Section 3 of part PP of chapter 54 of the laws of 2016, amending the general municipal law relating to the New York transit authority and the metropolitan transportation authority, is amended to read as follows:

Section 3. This act shall take effect immediately; provided that the amendments to subdivision 1 of section 119-r of the general municipal law made by section two of this act shall expire and be deemed repealed April 1, ~~2024~~ 2022, and provided further that such repeal shall not affect the validity or duration of any contract entered into before that date pursuant to paragraph f of such subdivision.

Section 2. This act shall take effect immediately.

PART L

Intentionally Omitted

PART M

Intentionally Omitted

PART N

Intentionally Omitted

PART O

Intentionally Omitted

PART P

Intentionally Omitted

PART Q

Intentionally Omitted

PART R

Section 1. Section 2 of chapter 21 of the laws of 2003, amending the executive law relating to permitting the secretary of state to provide special handling for all documents filed or issued by the division of corporations and to permit additional levels of such expedited service, as amended by section 1 of part R of chapter 58 of the laws of 2019, is amended to read as follows:

Section 2. This act shall take effect immediately, provided however, that section one of this act shall be deemed to have been in full force and effect on and after April 1, 2003 and shall expire March 31, ~~2020~~ 2021.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after March 31, 2020.

PART S

Section 1. The general business law is amended by adding a new section 391-u to read as follows:

Section 391-u. Pricing goods and services on the basis of gender prohibited. 1. Definitions. For the purposes of this section, the following terms shall have the following meanings:

(a) "Business" shall mean any business acting within the state of New York that sells goods to any individual or entity including, but not limited to, retailers, suppliers, manufacturers, or distributors;

(b) "Goods" shall mean any consumer product used, bought or rendered primarily for personal, family or household purposes;

(c) "Services" shall mean any consumer services used, bought or rendered primarily for personal, family or household purposes;

(d) "Substantially similar" shall mean:

(i) two goods that exhibit no substantial differences in: (A) the materials used in production; (B) the intended use of the good; (C) the functional design and features of the good; and (D) the brand of the good; or

(ii) two services that exhibit no substantial difference in: (A) the amount of time to provide the services; (B) the difficulty in providing the services; and (C) the cost of providing the services. A difference in coloring among any good shall not be construed as a substantial

difference for the purposes of this paragraph.

2. No person, firm, partnership, company, corporation, or business shall charge a price for any two goods that are substantially similar, if such goods are priced differently based on the gender of the individuals for whom the goods are marketed and intended.

3. No person, firm, partnership, company, corporation or business shall charge a price for any services that are substantially similar if such services are priced differently based upon the gender of the individuals for whom the services are performed, offered, or marketed.

4. Nothing in this section prohibits price differences in goods or services based specifically upon the following:

(a) the amount of time it took to manufacture such goods or provide such services;

(b) the difficulty in manufacturing such goods or offering such services;

(c) the cost incurred in manufacturing such goods or offering such services;

(d) the labor used in manufacturing such goods or providing such services;

(e) the materials used in manufacturing such goods or providing such services; or

(f) any other gender-neutral reason for having increased the cost of such goods or services.

5. Any person, firm, partnership, company, corporation, or business that provides services, as defined by this section, shall provide the customer with a complete written price list upon request.

6. Whenever there shall be a violation of this section, an application may be made by the attorney general in the name of the people of the state of New York to a court or justice having jurisdiction to issue an injunction, and upon notice to the defendant of not less than five days, to enjoin and restrain the continuance of such violations. If it shall appear to the satisfaction of the court or justice that the defendant has, in fact, violated this section, an injunction may be issued by such court or justice, enjoining or restraining any violation, without requiring proof that any person has, in fact, been injured or damaged thereby. In any such proceeding the court may make allowances to the attorney general as provided in section eighty-three hundred three of the civil practice law and rules, and may make direct restitution. In connection with any such proposed application, the attorney general is authorized to take proof and make a determination of the relevant facts and to issue subpoenas in accordance with the civil practice law and rules. Whenever the court shall determine that a violation of this section has occurred, the court may impose a civil penalty not to exceed two hundred fifty dollars for a first violation, and a civil penalty not to exceed five hundred dollars for each subsequent violation. For the purposes of this section, all identical items priced on the basis of gender shall be considered a single violation.

Section 2. Separability clause; construction. If any part or provision of this act or the application thereof to any person or circumstances be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part, provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this act or the application thereof to other provisions or circumstances.

Section 3. This act shall take effect on the one hundred eightieth day after it shall have become a law.

PART T

Intentionally Omitted

PART U

Section 1. Section 70 of the state law is amended to read as follows:

Section 70. Description of the arms of the state and the state flag. The device of arms of this state, ~~as adopted March sixteenth, seventeen hundred and seventy-eight,~~ is hereby declared to be correctly described as follows:

Charge. Azure, in a landscape, the sun in fess, rising in splendor or, behind a range of three mountains, the middle one the highest; in base a ship and sloop under sail, passing and about to meet on a river, bordered below by a grassy shore fringed with shrubs, all proper.

Crest. On a wreath azure and or, an American eagle proper, rising to the dexter from a two-thirds of a globe terrestrial, showing the north Atlantic ocean with outlines of its shores.

Supporters. On a quasi compartment formed by the extension of the scroll.

Dexter. The figure of Liberty proper, her hair disheveled and decorated with pearls, vested azure, sandaled gules, about the waist a cincture or, fringed gules, a mantle of the last depending from the shoulders behind to the feet, in the dexter hand a staff ensigned with a Phrygian cap or, the sinister arm embowed, the hand supporting the shield at the dexter chief point, a royal crown by her sinister foot dejected.

Sinister. The figure of Justice proper, her hair disheveled and decorated with pearls, vested or, about the waist a cincture azure, fringed gules, sandaled and mantled as Liberty, bound about the eyes with a fillet proper, in the dexter hand a straight sword hilted or, erect, resting on the sinister chief point of the shield, the sinister arm embowed, holding before her her scales proper.

Motto. On a scroll below the shield argent, in sable, two lines. On line one, Excelsior and on line two, E pluribus unum.

State flag. The state flag is hereby declared to be blue, charged with the arms of the state in the colors as described in the blazon of this section.

Section 2. (a) Any state flag, object, or printed materials containing the depiction of the former arms of the state may continue to be used until such flag, object, or printed materials' useful life has expired or until the person possessing such flag, object, or printed material replaces it. Such continued use shall not constitute a violation of section seventy-two of the state law.

(b) Any electronic depiction of the arms of the state shall be updated within 60 days of the effective date of this act.

(c) No state agency, local government, or public authority shall be required to replace a flag solely because such flag contains the former arms of the state.

Section 3. The secretary of state shall begin to use the new seal as of the effective date of this act.

Section 4. This act shall take effect on the one hundred eightieth day after it shall have become a law. Effective immediately, the department of state is authorized to take any action, including entering into contracts, that is necessary for the timely implementation of this act on its effective date.

PART V

Section 1. Subdivision 1 of section 130 of the executive law, as amended by section 1 of subpart D of part II of chapter 55 of the laws of 2019, is amended to read as follows:

1. The secretary of state may appoint and commission as many notaries public for the state of New York as in his or her judgment may be deemed best, whose jurisdiction shall be co-extensive with the boundaries of the state. The appointment of a notary public shall be for a term of four years. An application for an appointment as notary public shall be in form and set forth such matters as the secretary of state shall prescribe. Every person appointed as notary public must, at the time of his or her appointment, be ~~a citizen of the United States and either~~ a resident of the state of New York or have an office or place of business in New York state. A notary public who is a resident of the state and who moves out of the state but still maintains a place of business or an office in New York state does not vacate his or her office as a notary public. A notary public who is a nonresident and who ceases to have an office or place of business in this state, vacates his or her office as a notary public. A notary public who is a resident of New York state and moves out of the state and who does not retain an office or place of business in this state shall vacate his or her office as a notary public. A non-resident who accepts the office of notary public in this state thereby appoints the secretary of state as the person upon whom process can be served on his or her behalf. Before issuing to any applicant a commission as notary public, unless he or she be an attorney and counsellor at law duly admitted to practice in this state or a court clerk of the unified court system who has been appointed to such position after taking a civil service promotional examination in the court clerk series of titles, the secretary of state shall satisfy himself or herself that the applicant is of good moral character, has the equivalent of a common school education and is familiar with the duties and responsibilities of a notary public; provided, however, that where a notary public applies, before the expiration of his or her term, for reappointment with the county clerk or where a person whose term as notary public shall have expired applies within six months thereafter for reappointment as a notary public with the county clerk, such qualifying requirements may be waived by the secretary of state, and further, where an application for reappointment is filed with the county clerk after the expiration of the aforementioned renewal period by a person who failed or was unable to re-apply by reason of his or her induction or enlistment in the armed forces of the United States, such qualifying requirements may also be waived by the secretary of state, provided such application for reappointment is made within a period of one year after the military discharge of the applicant under conditions other than dishonorable. In any case, the appointment or reappointment of any applicant is in the discretion of the secretary of state. The secretary of state may suspend or remove from office, for misconduct, any notary public appointed by him or her but no such removal shall be made unless the person who is sought to be removed shall have been served with a copy of the charges against him or her and have an opportunity of being heard. No person shall be appointed as a notary public under this article who has been convicted, in this state or any other state or territory, of a crime, unless the secretary makes a finding in conformance with all applicable statutory requirements, including those contained in article twenty-three-A of the correction law, that such convictions do not constitute a bar to appointment.

Section 2. Subdivision 1 of section 130 of the executive law, as amended by chapter 490 of the laws of 2019, is amended to read as follows:

1. The secretary of state may appoint and commission as many notaries public for the state of New York as in his or her judgment may be deemed best, whose jurisdiction shall be co-extensive with the boundaries of the state. The appointment of a notary public shall be for a term of four years. An application for an appointment as notary public shall be in form and set forth such matters as the secretary of state shall prescribe. Every person appointed as notary public must, at the time of his or her appointment, be ~~a citizen of the United States and either~~ a resident of the state of New York or have an office or place of business in New York state. A notary public who is a resident of the state and who moves out of the state but still maintains a place of business or an office in New York state does not vacate his or her office as a notary public. A notary public who is a nonresident and who ceases to have an office or place of business in this state, vacates his or her office as a notary public. A notary public who is a resident of New York state and moves out of the state and who does not retain an office or place of business in this state shall vacate his or her office as a notary public. A non-resident who accepts the office of notary public in this state thereby appoints the secretary of state as the person upon whom process can be served on his or her behalf. Before issuing to any applicant a commission as notary public, unless he or she be an attorney and counsellor at law duly admitted to practice in this state or a court clerk of the unified court system who has been appointed to such position after taking a civil service promotional examination in the court clerk series of titles, the secretary of state shall satisfy himself or herself that the applicant is of good moral character, has the equivalent of a common school education and is familiar with the duties and responsibilities of a notary public; provided, however, that where a notary public applies, before the expiration of his or her term, for reappointment with the county clerk or where a person whose term as notary public shall have expired applies within six months thereafter for reappointment as a notary public with the county clerk, such qualifying requirements may be waived by the secretary of state, and further, where an application for reappointment is filed with the county clerk after the expiration of the aforementioned renewal period by a person who failed or was unable to re-apply by reason of his or her induction or enlistment in the armed forces of the United States, such qualifying

requirements may also be waived by the secretary of state, provided such application for reappointment is made within a period of one year after the military discharge of the applicant under conditions other than dishonorable, or if the applicant has a qualifying condition, as defined in section three hundred fifty of this chapter, within a period of one year after the applicant has received a discharge other than bad conduct or dishonorable from such service, or if the applicant is a discharged LGBT veteran, as defined in section three hundred fifty of this chapter, within a period of one year after the applicant has received a discharge other than bad conduct or dishonorable from such service. In any case, the appointment or reappointment of any applicant is in the discretion of the secretary of state. The secretary of state may suspend or remove from office, for misconduct, any notary public appointed by him or her but no such removal shall be made unless the person who is sought to be removed shall have been served with a copy of the charges against him or her and have an opportunity of being heard. No person shall be appointed as a notary public under this article who has been convicted, in this state or any other state or territory, of a crime, unless the secretary makes a finding in conformance with all applicable statutory requirements, including those contained in article twenty-three-A of the correction law, that such convictions do not constitute a bar to appointment.

Section 3. Section 440-a of the real property law, as amended by section 1 of subpart G of part II of chapter 55 of the laws of 2019, is amended to read as follows:

Section 440-a. License required for real estate brokers and salesmen. No person, co-partnership, limited liability company or corporation shall engage in or follow the business or occupation of, or hold himself or itself out or act temporarily or otherwise as a real estate broker or real estate salesman in this state without first procuring a license therefor as provided in this article. No person shall be entitled to a license as a real estate broker under this article, either as an individual or as a member of a co-partnership, or as a member or manager of a limited liability company or as an officer of a corporation, unless he or she is twenty years of age or over, ~~a citizen of the United States or an alien lawfully admitted for permanent residence in the United States~~. No person shall be entitled to a license as a real estate salesman under this article unless he or she is over the age of eighteen years. No person shall be entitled to a license as a real estate broker or real estate salesman under this article who has been convicted in this state or elsewhere of a crime, unless the secretary makes a finding in conformance with all applicable statutory requirements, including those contained in article twenty-three-A of the correction law, that such convictions do not constitute a bar to licensure. No person shall be entitled to a license as a real estate broker or real estate salesman under this article who does not meet the requirements of section 3-503 of the general obligations law.

Notwithstanding anything to the contrary in this section, tenant associations and not-for-profit corporations authorized in writing by the commissioner of the department of the city of New York charged with enforcement of the housing maintenance code of such city to manage residential property owned by such city or appointed by a court of competent jurisdiction to manage residential property owned by such city shall be exempt from the licensing provisions of this section with respect to the properties so managed.

Section 4. Subdivision 1 of section 72 of the general business law, as amended by chapter 164 of the laws of 2003, is amended to read as follows:

1. If the applicant is a person, the application shall be subscribed by such person, and if the applicant is a firm or partnership the application shall be subscribed by each individual composing or intending to compose such firm or partnership. The application shall state the full name, age, residences within the past three years, present and previous occupations of each person or individual so signing the same, ~~that each person or individual is a citizen of the United States or an alien lawfully admitted for permanent residence in the United States~~ and shall also specify the name of the city, town or village, stating the street and number, if the premises have a street and number, and otherwise such apt description as will reasonably indicate the location thereof, where is to be located the principal place of business and the bureau, agency, sub-agency, office or branch office for which the license is desired, and such further facts as may be required by the department of state to show the good character, competency and integrity of each person or individual so signing such application. Each person or individual signing such application shall, together with such application, submit to the department of state, his photograph, taken within six months prior thereto in duplicate, in passport size and also two sets of fingerprints of his two hands recorded in such manner as may be specified by the secretary of state or the secretary of state's authorized representative. Before approving such application it shall be the duty of the secretary of state or the secretary of state's authorized representative to forward one copy of such fingerprints to the division of criminal justice services. Upon receipt of such fingerprints, such division shall forward to the secretary of state a report with respect to the applicant's previous criminal history, if any, or a statement that the applicant has no previous criminal history according to its files. If additional copies of fingerprints are required the applicant shall furnish them upon request. Such fingerprints may be submitted to the federal bureau of investigation for a national criminal history record check. The secretary shall reveal the name of the applicant to the chief of police and the district attorney of the applicant's residence and of the proposed place of business and shall request of them a report concerning the applicant's character in the event they shall have information concerning it. The secretary shall take such other steps as may be necessary to investigate the honesty, good character and integrity of each applicant. Every such applicant for a license as private investigator shall establish to the satisfaction of the secretary of state (a) if the applicant be a person, or, (b) in the case of a firm, limited liability company, partnership or corporation, at least one member of such firm, partnership, limited liability company or corporation, has been regularly employed, for a period of not less than three years, undertaking such investigations as those described as performed by a private investigator in subdivision one of section seventy-one of this article, as a sheriff, police officer in a city or county police department, or the division of state police, investigator in an agency of the state, county, or United States government, or employee of a licensed private investigator, or has had an equivalent position and experience or that such person or member was an employee of a police department who rendered service therein as a police officer for not less than twenty years or was an employee of a fire department who rendered service therein as a fire marshal for not less than twenty years. However, employment as a watchman, guard or private patrolman shall not be considered employment as a "private investigator" for purposes of this section. Every such applicant for a license as watch, guard or patrol agency shall establish to the satisfaction of the secretary of state (a) if the applicant be a person, or, (b) in the case of a firm, limited liability company, partnership or corporation, at least one member of such firm, partnership, limited liability company or corporation, has been regularly employed, for a period of not less than two years, performing such duties or providing such services as described as those performed or furnished by a watch, guard or patrol agency in subdivision two of section seventy-one of this article, as a sheriff, police officer in a city or county police department, or employee of an agency of the state, county or United States government, or licensed private investigator or watch, guard or patrol agency, or has had an equivalent position and experience; qualifying experience shall have been completed within such period of time and at such time prior to the filing of the application as shall be satisfactory to the secretary of state. The person or member

meeting the experience requirement under this subdivision and the person responsible for the operation and management of each bureau, agency, sub-agency, office or branch office of the applicant shall provide sufficient proof of having taken and passed a written examination prescribed by the secretary of state to test their understanding of their rights, duties and powers as a private investigator and/or watchman, guard or private patrolman, depending upon the work to be performed under the license. In the case of an application subscribed by a resident of the state of New York such application shall be approved, as to each resident person or individual so signing the same, but not less than five reputable citizens of the community in which such applicant resides or transacts business, or in which it is proposed to own, conduct, manage or maintain the bureau, agency, sub-agency, office or branch office for which the license is desired, each of whom shall subscribe and affirm as true, under the penalties of perjury, that he has personally known the said person or individual for a period of at least five years prior to the filing of such application, that he has read such application and believes each of the statements made therein to be true, that such person is honest, of good character and competent, and not related or connected to the person so certifying by blood or marriage. In the case of an application subscribed by a non-resident of the state of New York such application shall be approved, as to each non-resident person or individual so signing the same by not less than five reputable citizens of the community in which such applicant resides. The certificate of approval shall be signed by such reputable citizens and duly verified and acknowledged by them before an officer authorized to take oaths and acknowledgment of deeds. All provisions of this section, applying to corporations, shall also apply to joint-stock associations, except that each such joint-stock association shall file a duly certified copy of its certificate of organization in the place of the certified copy of its certificate of incorporation herein required.

Section 5. Subdivision 2 of section 81 of the general business law, as amended by chapter 756 of the laws of 1952 and paragraph (b) as amended by chapter 133 of the laws of 1982, is amended to read as follows:

2. No person shall hereafter be employed by any holder of a license certificate until he shall have executed and furnished to such license certificate holder a verified statement, to be known as "employee's statement," setting forth:

(a) His full name, age and residence address.

(b) ~~That the applicant for employment is a citizen of the United States or an alien lawfully admitted for permanent residence in the United States.~~

~~(e)~~ The business or occupation engaged in for the three years immediately preceding the date of the filing of the statement, setting forth the place or places where such business or occupation was engaged in, and the name or names of employers, if any.

~~(e)~~ ~~(c)~~ That he has not been convicted of a felony or of any offense involving moral turpitude or of any of the misdemeanors or offenses described in subdivision one of this section.

~~(e)~~ ~~(d)~~ Such further information as the department of state may by rule require to show the good character, competency, and integrity of the person executing the statement.

Section 6. Subdivision 4 of section 89-h of the general business law, as added by chapter 336 of the laws of 1992, is amended to read as follows:

~~4. Citizenship: be a citizen or resident alien of the United States;~~

Section 7. This act shall take effect immediately; provided, however, section two of this act shall take effect on the same date and in the same manner as section 36 of chapter 490 of the laws of 2019, takes effect.

PART W

Section 1. Paragraph (c) of subdivision 1 of section 444-e of the real property law, as amended by chapter 541 of the laws of 2019, is amended to read as follows:

(c) have passed the National Home Inspector examination or an examination offered by the secretary. Any examination offered by the secretary must meet or exceed the national exam standards set by the Examination Board of Professional Home Inspectors in consultation with the New York State Association of Home Inspectors to include questions related to state-specific procedures, rules, and regulations, and changes to state and federal law, and be updated annually; and Section 2. This act shall take effect immediately and shall apply to applications for a license as a professional home inspector received on or after November 25, 2019.

PART X

Intentionally Omitted

PART Y

Section 1. Expenditures of moneys appropriated in a chapter of the laws of 2020 to the department of agriculture and markets from the special revenue funds-other/state operations, miscellaneous special revenue fund-339, public service account shall be subject to the provisions of this section. Notwithstanding any other provision of law to the contrary, direct and indirect expenses relating to the department of agriculture and markets' participation in general rate-making proceedings pursuant to section 65 of the public service law or certification proceedings pursuant to article 7 or 10 of the public service law, shall be deemed expenses of the department of public service within the meaning of section 18-a of the public service law. No later than August 15, 2021, the commissioner of the department of agriculture and markets shall submit an accounting of such expenses, including, but not limited to, expenses in the 2020--2021 state fiscal year for personal and non-personal services and fringe benefits, to the chair of the public service commission for the chair's review pursuant to the provisions of section 18-a of the public service law.

Section 2. Expenditures of moneys appropriated in a chapter of the laws of 2020 to the department of state from the special revenue funds-other/state operations, miscellaneous special revenue fund-339, public service account shall be subject to the provisions of this

section. Notwithstanding any other provision of law to the contrary, direct and indirect expenses relating to the activities of the department of state's utility intervention unit pursuant to subdivision 4 of section 94-a of the executive law, including, but not limited to participation in general rate-making proceedings pursuant to section 65 of the public service law or certification proceedings pursuant to article 7 or 10 of the public service law, and expenses related to the activities of the major renewable energy development program established by section 94-c of the executive law, shall be deemed expenses of the department of public service within the meaning of section 18-a of the public service law. No later than August 15, 2021, the secretary of state shall submit an accounting of such expenses, including, but not limited to, expenses in the 2020--2021 state fiscal year for personal and non-personal services and fringe benefits, to the chair of the public service commission for the chair's review pursuant to the provisions of section 18-a of the public service law.

Section 3. Expenditures of moneys appropriated in a chapter of the laws of 2020 to the office of parks, recreation and historic preservation from the special revenue funds-other/state operations, miscellaneous special revenue fund-339, public service account shall be subject to the provisions of this section. Notwithstanding any other provision of law to the contrary, direct and indirect expenses relating to the office of parks, recreation and historic preservation's participation in general rate-making proceedings pursuant to section 65 of the public service law or certification proceedings pursuant to article 7 or 10 of the public service law, shall be deemed expenses of the department of public service within the meaning of section 18-a of the public service law. No later than August 15, 2021, the commissioner of the office of parks, recreation and historic preservation shall submit an accounting of such expenses, including, but not limited to, expenses in the 2020--2021 state fiscal year for personal and non-personal services and fringe benefits, to the chair of the public service commission for the chair's review pursuant to the provisions of section 18-a of the public service law.

Section 4. Expenditures of moneys appropriated in a chapter of the laws of 2020 to the department of environmental conservation from the special revenue funds-other/state operations, environmental conservation special revenue fund-301, utility environmental regulation account shall be subject to the provisions of this section. Notwithstanding any other provision of law to the contrary, direct and indirect expenses relating to the department of environmental conservation's participation in state energy policy proceedings, or certification proceedings pursuant to article 7 or 10 of the public service law, shall be deemed expenses of the department of public service within the meaning of section 18-a of the public service law. No later than August 15, 2021, the commissioner of the department of environmental conservation shall submit an accounting of such expenses, including, but not limited to, expenses in the 2020--2021 state fiscal year for personal and non-personal services and fringe benefits, to the chair of the public service commission for the chair's review pursuant to the provisions of section 18-a of the public service law.

Section 5. Notwithstanding any other law, rule or regulation to the contrary, expenses of the department of health public service education program incurred pursuant to appropriations from the cable television account of the state miscellaneous special revenue funds shall be deemed expenses of the department of public service. No later than August 15, 2021, the commissioner of the department of health shall submit an accounting of expenses in the 2020--2021 state fiscal year to the chair of the public service commission for the chair's review pursuant to the provisions of section 217 of the public service law.

Section 6. Any expense deemed to be expenses of the department of public service pursuant to sections one through four of this act shall not be recovered through assessments imposed upon telephone corporations as defined in subdivision 17 of section 2 of the public service law.

Section 7. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2020 and shall be deemed repealed April 1, 2021.

PART Z

Intentionally Omitted

PART AA

Intentionally Omitted

PART BB

Intentionally Omitted

PART CC

Section 1. Section 2 of chapter 584 of the laws of 2011, amending the public authorities law relating to the powers and duties of the dormitory authority of the state of New York relative to the establishment of subsidiaries for certain purposes, as amended by section 1 of part X of chapter 58 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed on July 1, ~~2020~~ 2022; provided however, that the expiration of this act shall not impair or otherwise affect any of the powers, duties, responsibilities, functions, rights or liabilities of any subsidiary duly created pursuant to subdivision twenty-five of section 1678 of the public authorities law prior to such expiration.

Section 2. This act shall take effect immediately.

PART DD

Section 1. Subdivision (a) of section 2 and section 3 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act, subdivision (a) of section 2 as amended by section 1 of part M of chapter 39 of the laws of 2019, and section 3 as amended by section 3 of part RRR of chapter 59 of the laws of 2017, are amended to read as follows:

(a) (i) "authorized state entity" shall mean the New York state thruway authority, the department of transportation, the office of parks, recreation and historic preservation, the department of environmental conservation ~~and~~, the New York state bridge authority, the office

of general services, the dormitory authority, the urban development corporation, the state university construction fund, the New York state Olympic regional development authority and the battery park city authority.

(ii) Notwithstanding the provisions of subdivision 26 of section 1678 of the public authorities law, section 8 of the public buildings law, sections 8 and 9 of section 1 of chapter 359 of the laws of 1968 as amended, section 103 of the general municipal law, and the provisions of any other law to the contrary, the term "authorized state entity" shall also refer to only those agencies or authorities identified below solely in connection with the following authorized projects, provided that such an authorized state entity may utilize the alternative delivery method referred to as design-build contracts solely in connection with the following authorized projects should the total cost of each such project not be less than five million dollars (\$5,000,000):

Authorized Projects	Authorized State Entity
1. Frontier Town	Urban Development Corporation
2. Life Sciences Laboratory	Dormitory Authority & Urban Development Corporation
3. Whiteface Transformative Projects	New York State Olympic Regional Development Authority
4. Gore Transformative Projects	New York State Olympic Regional Development Authority
5. Belleayre Transformative Projects	New York State Olympic Regional Development Authority
6. Mt. Van Hoevenberg Transformative Projects	New York State Olympic Regional Development Authority
7. Olympic Training Center	New York State Olympic Regional Development Authority
8. Olympic Arena and Convention Center Complex	New York State Olympic Regional Development Authority
9. State Fair Revitalization Projects	Office of General Services
10. State Police Forensic Laboratory	Office of General Services

Notwithstanding any provision of law to the contrary, all rights or benefits, including terms and conditions of employment, and protection of civil service and collective bargaining status of all existing employees of authorized state entities ~~solely in connection with the authorized projects listed above,~~ shall be preserved and protected. Nothing in this section shall result in the: (1) displacement of any currently employed worker or loss of position (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits) or result in the impairment of existing collective bargaining agreements; ~~and~~ (2) transfer of existing duties and functions related to maintenance and operations currently performed by existing employees of authorized state entities to a contracting entity; or (3) transfer of future duties and functions ordinarily performed by employees of authorized state entities to the contracting entity. Nothing contained herein shall be construed to affect (A) the existing rights of employees pursuant to an existing collective bargaining agreement, and (B) the existing representational relationships among employee organizations or the bargaining relationships between the employer and an employee organization.

If otherwise applicable, authorized projects undertaken by the authorized state entities listed above solely in connection with the provisions of this act shall be subject to section 135 of the state finance law, section 101 of the general municipal law, and section 222 of the labor law; provided, however, that an authorized state entity may fulfill its obligations under section 135 of the state finance law or section 101 of the general municipal law by requiring the contractor to prepare separate specifications in accordance with section 135 of the state finance law or section 101 of the general municipal law, as the case may be.

Section 3. Notwithstanding the provisions of section 38 of the highway law, section 136-a of the state finance law, ~~section sections 359, 1678, 1680 and 1680-a~~ of the public authorities law, ~~section sections 376, 407-a, 6281 and~~ 7210 of the education law, sections 8 and 9 of the public buildings law, section 103 of the general municipal law, and the provisions of any other law to the contrary, and in conformity with the requirements of this act, an authorized state entity may utilize the alternative delivery method referred to as design-build contracts, in consultation with relevant local labor organizations and construction industry, for capital projects located in the state related to ~~the state's~~ physical infrastructure, including, but not limited to, ~~the state's~~ highways, bridges, buildings and appurtenant structures, dams, flood control projects, canals, and parks, including, but not limited to, to repair damage caused by natural disaster, to correct health and safety defects, to comply with federal and state laws, standards, and regulations, to extend the useful life of or replace ~~the state's~~ highways, bridges, buildings and appurtenant structures, dams, flood control projects, canals, and parks or to improve or add to ~~the state's~~ highways, bridges, buildings and appurtenant structures, dams, flood control projects, canals, and parks; provided that for the contracts executed by the department of transportation, the office of parks, recreation and historic preservation, or the department of environmental conservation, the total cost of each such project shall not be less than ten million dollars (\$10,000,000).

Section 2. The opening paragraph and subdivision (a) of section 4 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act, as amended by section 4 of part RRR of chapter 59 of the laws of 2017, are amended to read as follows:

An entity selected by an authorized state entity to enter into a design-build contract shall be selected ~~through a~~ by a one or two-step method, ~~as follows~~ which includes the following features:

(a) Step one. Generation of a list of entities that have demonstrated the general capability to perform the design-build contract. Such list shall consist of a specified number of entities, as determined by an authorized state entity, and shall be generated based upon the authorized state entity's review of responses to a publicly advertised request for qualifications. The authorized state entity's request for qualifications shall include a general description of the project, the maximum number of entities to be included on the list, the selection criteria to be used and the relative weight of each criteria in generating the list. Such selection criteria shall include the qualifications and experience of the design and construction team, organization, demonstrated responsibility, ability of the team or of a member or members of the team to comply with applicable requirements, including the provisions of articles 145, 147 and 148 of the education law, past record of compliance with the labor law, and such other qualifications the authorized state entity deems appropriate which may include but are not limited to project understanding, financial capability and record of past performance. The authorized state entity shall evaluate and rate all entities responding to the request for qualifications. Based upon such ratings, the authorized state entity shall list the entities that shall receive a request for proposals in accordance with subdivision (b) of this section. To the extent consistent with applicable federal law, the authorized state entity shall consider, when awarding any contract pursuant to this section, the participation of: (i) firms certified pursuant to article 15-A of the executive law as minority or women-owned businesses and the ability of other businesses under consideration to work with minority and women-owned businesses so as to promote and assist participation by such businesses; ~~and~~ (ii) small business concerns identified pursuant to subdivision (b) of section 139-g of the state finance law; and (iii) firms certified pursuant to article 17-B of the executive law as service-disabled veteran-owned businesses and the ability of other businesses under consideration to work with service-disabled veteran-owned businesses so as to promote and assist participation by such businesses.

Section 3. Section 8 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act is amended to read as follows:

Section 8. Each contract entered into by the authorized state entity pursuant to this section shall comply with the objectives and goals of minority and women-owned business enterprises pursuant to article 15-A of the executive law and of service-disabled veteran-owned business enterprises pursuant to article 17-B of the executive law or, for projects receiving federal aid, shall comply with applicable federal requirements for disadvantaged business enterprises.

Section 4. Paragraph 3 of subdivision (a) and subdivision (b) of section 13 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act, as amended by section 11 of part RRR of chapter 59 of the laws of 2017, are amended to read as follows:

3. (i) Utilizing a lump sum contract in which the contractor agrees to accept a set dollar amount for a contract which comprises a single bid without providing a cost breakdown for all costs such as for equipment, labor, materials, as well as such contractor's profit for completing all items of work comprising the project, which lump sum price may be negotiated and established by the authorized state entity based on a proposed guaranteed maximum price.

(ii) The design-build contract may include both lump sum elements and cost-plus not to exceed guaranteed maximum price elements and may also provide for professional services on a fee-for-service basis.

(b) Capital projects undertaken by an authorized state entity may include an incentive clause in the contract for various performance objectives, but the incentive clause shall not include an incentive that exceeds the quantifiable value of the benefit received by the authorized state entity. The authorized state entity shall ~~establish~~ require such performance and payment bonds as it deems necessary.

Section 5. Part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act is amended by adding two new sections 15-a and 15-b to read as follows:

Section 15-a. Any contract awarded pursuant to this act shall be deemed to be awarded pursuant to a competitive procurement for purposes of section 2879 of the public authorities law.

Section 15-b. Public employees as defined by paragraph (a) of subdivision 7 of section 201 of the civil service law and who are employed by authorized entities as defined in paragraph (i) of subdivision (a) of section two of this act shall examine and review certifications provided by contractors for conformance with material source testing, certifications testing, surveying, monitoring of environmental compliance, independent quality control testing and inspection and quality assurance audits. Performance by authorized entities of any review described in this subdivision shall not be construed to modify or limit contractors' obligations to perform work in strict accordance with the applicable design-build contracts or the contractors' or any subcontractors' obligations or liabilities under any law.

Section 6. Section 16 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act is amended to read as follows:

Section 16. A report shall be submitted on or no later than June 30, ~~2016~~ 2021 and annually thereafter, to the governor, the temporary president of the senate and the speaker of the assembly by the New York state ~~urban development corporation office of general services on behalf of authorized entities defined in paragraph (i) of subdivision (a) of section two of this act~~ containing information on each authorized state entity that has entered into a design-build contract pursuant to this act, which shall include, but not be limited to, a description of each such design-build contract, information regarding the procurement process for each such design-build project, procurement information including the ~~short~~ list of qualified bidders, the total cost of each design-build project, an explanation of the estimated cost and schedule savings of each project, an explanation of how the savings were determined, the participation rate and total dollar value of minority- and women-owned business enterprises and service-disabled veteran-owned businesses, and whether a project labor agreement was used, and if applicable, the justification for using a project labor agreement. Such report shall also be posted on the website of the New York state office of general services for public review.

Section 7. Section 17 of part F of chapter 60 of the laws of 2015 constituting the infrastructure investment act, as amended by section 1 of part WWW of chapter 59 of the laws of 2019, is amended to read as follows:

manner to be determined by the department of public service, and any refund amounts must be explicitly lined out in the itemized record described above.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2020.

PART II

Section 1. Subdivision 16 of section 2 of the labor law, as added by chapter 564 of the laws of 2010, is renumbered subdivision 17 and a new subdivision 18 is added to read as follows:

18. "Farm laborer" shall mean any individual who works on a farm and is an employee under article nineteen of this chapter. Members of an employer's immediate family who are related to the third degree of consanguinity or affinity shall not be considered to be employed on a farm if they work on a farm out of familial obligations and are not paid wages, or other compensation based on their hours or days of work.

Section 2. Paragraph (c) of subdivision 3 of section 701 of the labor law, as added by chapter 105 of the laws of 2019, is amended to read as follows:

(c) The term "employee" shall also include farm laborers. "Farm laborers" shall mean any individual engaged or permitted by an employer to work on a farm, ~~except the parent, spouse, child, or other member of the employer's immediate family.~~ Members of an agricultural employer's immediate family who are related to the third degree of consanguinity or affinity shall not be considered to be employed on a farm if they work on a farm out of familial obligations and are not paid wages, or other compensation based on their hours or days of work.

Section 3. Section 705 of the labor law is amended by adding a new subdivision 1-b to read as follows:

1-b. The board shall determine whether any supervisory employee shall be excluded from any negotiating unit that includes rank-and-file farm laborers; provided, however, that nothing in this subdivision shall be construed to limit or prohibit any supervisory employee from organizing a separate negotiating unit.

Section 4. The closing paragraph of subdivision 1 of section 161 of the labor law, as added by chapter 105 of the laws of 2019, is amended to read as follows:

Every person employed as a farm laborer shall be allowed at least twenty-four consecutive hours of rest in each and every calendar week. ~~This requirement shall not apply to the parent, child, spouse or other member of the employer's immediate family.~~ Twenty-four consecutive hours spent at rest because of circumstances, such as weather or crop conditions, shall be deemed to constitute the rest required by this paragraph. No provision of this paragraph shall prohibit a farm laborer from voluntarily agreeing to work on such day of rest required by this paragraph, provided that the farm laborer is compensated at an overtime rate which is at least one and one-half times the laborer's regular rate of pay for all hours worked on such day of rest. The term "farm labor" shall include all services performed in agricultural employment in connection with cultivating the soil, or in connection with raising or harvesting of agricultural commodities, including the raising, shearing, caring for and management of livestock, poultry or dairy. The day of rest authorized under this subdivision should, whenever possible, coincide with the traditional day reserved by the farm laborer for religious worship.

Section 5. Section 163-a of the labor law, as added by chapter 105 of the laws of 2019, is amended to read as follows:

Section 163-a. Farm laborers. No person or corporation operating a farm shall require any ~~employee~~ farm laborer to work more than sixty hours in any calendar week; provided, however, that any overtime work performed by a farm laborer shall be at a rate which is at least one and one-half times the farm laborer's regular rate of pay. ~~No wage order subject to the provisions of this chapter shall be applicable to a farm laborer other than a wage order established pursuant to section six hundred seventy-four or six hundred seventy-four a of this chapter.~~

Section 6. The opening paragraph of subdivision 2 of section 652 of the labor law, as amended by chapter 38 of the laws of 1990, is amended to read as follows:

The minimum wage orders in effect on the effective date of this act shall remain in full force and effect, except as modified in accordance with the provisions of this article; provided, however, that the minimum wage order for farm workers codified at part one hundred ninety of title twelve of the New York code of rules and regulations in effect on January first, two thousand twenty shall be deemed to be a wage order established and adopted under this article and shall remain in full force and effect except as modified in accordance with the provisions of this article or article nineteen-A of this chapter.

Section 7. Subdivision 2 of section 671 of the labor law, as added by chapter 552 of the laws of 1969, is amended to read as follows:

2. "Employee" includes any individual employed or permitted to work by an employer on a farm but shall not include: (a) domestic service in the home of the employer; (b) the parent, spouse, child or other member of the employer's immediate family; (c) a minor under seventeen years of age employed as a hand harvest worker on the same farm as his parent or guardian and who is paid on a piece-rate basis at the same piece rate as employees seventeen years of age or over; or (d) an individual employed or permitted to work for a federal, state, or a municipal government or political subdivision thereof; ~~or (e) an individual to whom the provisions of article nineteen of this chapter are applicable.~~

Section 8. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2020.

PART JJ

Section 1. Subparagraph (ii) of paragraph a of subdivision 9 of section 103 of the general municipal law, as amended by chapter 90 of the laws of 2017, is amended to read as follows:

(ii) such association of producers or growers is comprised of owners of farms who also operate such farms and have combined to fill the order of a school district or board of cooperative educational services, and where such order is for ~~forty~~ one hundred thousand dollars or less as herein authorized, provided however, that a school district or board of cooperative educational services may apply to the commissioner of education for permission to purchase orders of more than ~~forty~~ one hundred thousand dollars from an association of owners of such farms when no other producers or growers have offered to sell to such school;

Section 2. This act shall take effect immediately.

PART KK

Section 1. Subdivision 4 of section 1285-j of the public authorities law is amended by adding a new closing paragraph to read as follows:

Subject to any applicable provisions of federal or state law, any financial assistance at an interest rate of zero percent provided to municipalities that meet the financial hardship criteria regulations established pursuant to section 17-1909 of the environmental conservation law, may have a final maturity up to forty years following scheduled completion of the eligible project.

Section 2. Subdivision 4 of section 1285-m of the public authorities law is amended by adding a new closing paragraph to read as follows:

Subject to any applicable provisions of federal or state law, any financial assistance at an interest rate of zero percent provided to recipients that meet the financial hardship criteria regulations established pursuant to title four of article eleven of the public health law, may have a final maturity up to forty years following scheduled completion of the eligible project.

Section 3. This act shall take effect immediately.

PART LL

Intentionally Omitted

PART MM

Section 1. The financial services law is amended by adding a new article 7 to read as follows:

ARTICLE 7

STUDENT DEBT CONSULTANTS

Section 701. Definitions.

702. Prohibitions.

703. Disclosure requirements.

704. Student debt consulting contracts.

705. Penalties and other provisions.

706. Rules and regulations.

Section 701. Definitions. (a) The term "advertisement" shall include, but is not limited to, all forms of marketing, solicitation, or dissemination of information related, directly or indirectly, to securing or obtaining a student debt consulting contract or services. Further, it shall include all commonly recognized forms of media marketing via television, radio, print media, all forms of electronic communication via the internet, and all prepared sales presentations given in person or over the internet to the general public.

(b) "Borrower" means any resident of this state who has received a student loan or agreed in writing to pay a student loan or any person who shares a legal obligation with such resident for repaying a student loan.

(c) "FSA ID" means a username and password allocated to an individual by the federal government to enable the individual to log in to certain United States department of education websites, and may be used to sign certain documents electronically.

(d) "Student loan" means any loan to a borrower to finance post-secondary education or expenses related to post-secondary education.

(e) "Student debt consulting contract" or "contract" means an agreement between a borrower and a consultant under which the consultant agrees to provide student debt consulting services.

(f) "Student debt consultant" or "consultant" means an individual or a corporation, partnership, limited liability company or other business entity that, directly or indirectly, solicits or undertakes employment to provide student debt consulting services. A consultant does not include the following:

(1) a person or entity who holds or is owed an obligation on the student loan while the person or entity performs services in connection with the student loan;

(2) a bank, trust company, private banker, bank holding company, savings bank, savings and loan association, thrift holding company, credit union or insurance company organized under the laws of this state, another state or the United States, or a subsidiary or affiliate of such entity or a foreign banking corporation licensed by the superintendent of financial services or the comptroller of the currency;

(3) a bona fide not-for-profit organization that offers counseling or advice to borrowers;

(4) an attorney admitted to practice in the state of New York when the attorney is providing student debt consulting services to a borrower free of charge;

(5) a public post-secondary educational institution or private nonprofit post-secondary educational institution; or

(6) such other persons as the superintendent prescribes by rule.

(g) "Student debt consulting services" means services that a student debt consultant provides to a borrower that the consultant represents will help to achieve any of the following:

(1) stop, enjoin, delay, void, set aside, annul, stay or postpone a default, bankruptcy, tax offset, or garnishment proceeding;

(2) obtain a forbearance, deferment, or other relief that temporarily halts repayment of a student loan;

(3) assist the borrower with preparing or filing documents related to student loan repayment;

(4) advise the borrower which student loan repayment plan or forgiveness program to consider;

(5) enroll the borrower in any student loan repayment, forgiveness, discharge, or consolidation program;

(6) assist the borrower in re-establishing eligibility for federal student financial assistance;

(7) assist the borrower in removing a student loan from default; or

(8) educate the borrower about student loan repayment.

Section 702. Prohibitions. A student debt consultant is prohibited from doing the following:

(a) performing student debt consulting services without a legal written, fully-executed contract with a borrower that comports with the provisions of this article;

(b) charging for or accepting any payment for student debt consulting services before the full completion of all such services, including a payment to be placed in escrow or any other account pending the completion of such services;

(c) taking a power of attorney from a borrower;

(d) retaining any original loan document or other original document related to a borrower's student loan;

(e) requesting that a borrower provide his or her FSA ID to the consultant, or accepting a borrower's FSA ID;

(f) stating or implying that a borrower will not be able to obtain relief on their own;

(g) misrepresenting, expressly or by implication, that:

(1) the consultant is a part of, affiliated with, or endorsed or sponsored by the government, government loan programs, the United States department of education, or borrowers' student loan servicers; or

(2) some or all of a borrower's payments to the consultant will be applied towards the borrower's student loans.

(h) inducing or attempting to induce a student debtor to enter a contract that does not fully comply with the provisions of this article;
or

(i) engaging in any unfair, deceptive, or abusive act or practice.

Section 703. Disclosure requirements. (a) A student debt consultant shall clearly and conspicuously disclose in all advertisements:

(1) the actual services the consultant provides to borrowers;

(2) that borrowers may apply for consolidation loans from the United States department of education at no cost, including providing a direct link in all online advertising and contact information in all print advertising to the application materials for a Direct Consolidation Loan from the United States department of education;

(3) that consolidation or other services offered by the consultant may not be the best or only option for borrowers;

(4) that alternative federal student loan repayment plans, including income-based programs, that do not require consolidating existing federal student loans may be available; and

(5) that borrowers should consider consulting their student loan servicer before signing any legal document concerning a student loan.

(b) The disclosures required by subsection (a) of this section, if disseminated through print media or the internet, shall be clearly and legibly printed or displayed in not less than twelve-point bold type, or, if the advertisement is printed to be displayed in print that is smaller than twelve point, in bold type print that is no smaller than the print in which the text of the advertisement is printed or displayed.

(c) The provisions of this section shall apply to all consultants who disseminate advertisements in the state of New York or who intend to directly or indirectly contact a borrower who has a student loan and is a resident of or a student in New York state. Consultants shall establish and at all times maintain control over the content, form and method of dissemination of all advertisements of their services. Further, all advertisements shall be sufficiently complete and clear to avoid the possibility to mislead or deceive.

Section 704. Student debt consulting contracts. (a) A student debt consulting contract shall:

(1) contain the entire agreement of the parties;

(2) be provided in writing to the borrower for review before signing;

(3) be printed in at least twelve-point type and written in the same language that is used by the borrower and was used in discussions between the consultant and the borrower to describe the borrower's services or to negotiate the contract;

(4) fully disclose the exact nature of the services to be provided by the consultant or anyone working in association with the consultant;

(5) fully disclose the total amount and terms of compensation for such services;

(6) contain the name, business address and telephone number of the consultant and the street address, if different, and facsimile number or email address of the consultant where communications from the debtor may be delivered;

(7) be dated and personally signed by the borrower and the consultant and be witnessed and acknowledged by a New York notary public; and

(8) contain the following notice, which shall be printed in at least fourteen-point boldface type, completed with the name of the Provider, and located in immediate proximity to the space reserved for the debtor's signature:

"NOTICE REQUIRED BY NEW YORK LAW

You may cancel this contract, without any penalty or obligation, at any time before midnight of

..... (fifth business day after execution).

..... (Name of consultant) (the "Consultant") or anyone working for the Consultant may not take any money from you or ask you for money until the consultant has completely finished doing everything this Contract says the Consultant will do.

You should consider contacting your student loan servicer before signing any legal document concerning your student loan. In addition, you may want to visit the New York State Department of Financial Services' student lending resource center at www.dfs.ny.gov/studentprotection. The law requires that this contract contain the entire agreement between you and the Provider. You should not rely upon any other written or oral agreement or promise."

The Provider shall accurately enter the date on which the right to cancel ends.

(b)(1) The borrower has the right to cancel, without any penalty or obligation, any contract with a consultant until midnight of the fifth business day following the day on which the consultant and the borrower sign a consulting contract. Cancellation occurs when the borrower, or a representative of the borrower, either delivers written notice of cancellation in person to the address specified in the consulting contract or sends a written communication by facsimile, by United States mail or by an established commercial letter delivery service. A dated proof of facsimile delivery or proof of mailing creates a presumption that the notice of cancellation has been delivered on the date the facsimile is sent or the notice is deposited in the mail or with the delivery service. Cancellation of the contract shall release the borrower from all obligations to pay fees or any other compensation to the consultant.

(2) The contract shall be accompanied by two copies of a form, captioned "notice of cancellation" in at least twelve-point bold type. This form shall be attached to the contract, shall be easily detachable, and shall contain the following statement written in the same language as used in the contract, and the contractor shall insert accurate information as to the date on which the right to cancel ends and the contractor's contact information: "NOTICE OF CANCELLATION Note: You may cancel this contract, without any penalty or obligation, at any time before midnight of (Enter date) To cancel this contract, sign and date both copies of this cancellation notice and personally deliver one copy or send it by facsimile, United States mail, or an established commercial letter delivery service, indicating cancellation to the Consultant at one of the following:

Name of Consultant

Street Address

City, State, Zip

Facsimile:

I hereby cancel this transaction.

Name of Borrower:

Signature of Borrower:

Date: "

(3) Within ten days following receipt of a notice of cancellation given in accordance with this subsection, the consultant shall return any original contract and any other documents signed by or provided by the borrower. Cancellation shall release the borrower of all obligations to pay any fees or compensation to the consultant.

Section 705. Penalties and other provisions. (a) If the superintendent finds, after notice and hearing, that a consultant has knowingly violated any provision of this article and the violation was material, the superintendent may: (1) make null and void any agreement between the borrower and the consultant; and (2) impose a civil penalty of not more than ten thousand dollars for each violation.

(b) If the consultant violates any provision of this article and the borrower suffers damage because of the violation, the borrower may recover actual and consequential damages and costs from the consultant in an action based on this article. If the consultant recklessly violates any provision of this article, the court may award attorneys' fees and costs. If the consultant intentionally violates any provision of this article, the court may award treble damages, attorneys' fees and costs.

(c) Any provision of a student debt consulting contract that attempts or purports to limit the liability of the consultant under this article shall be null and void. Inclusion of such provision shall at the option of the borrower render the contract void. Any provision in a contract which attempts or purports to require arbitration of any dispute arising under this article shall be void at the option of the borrower. Any waiver of the provisions of this article shall be void and unenforceable as contrary to public policy.

(d) The provisions of this article are not exclusive and are in addition to any other requirements, rights, remedies, and penalties provided by law.

Section 706. Rules and regulations. In addition to such powers as may otherwise be prescribed by this chapter, the superintendent is hereby authorized and empowered to promulgate such rules and regulations as may in the judgment of the superintendent be consistent with the purposes of this article, or appropriate for the effective administration of this article.

Section 2. This act shall take effect on the one hundred eightieth day after it shall have become a law.

PART NN

Intentionally Omitted

PART OO

Intentionally Omitted

PART PP

Section 1. Article 27 of the environmental conservation law is amended by adding a new title 30 to read as follows:

TITLE 30

EXPANDED POLYSTYRENE FOAM CONTAINER AND POLYSTYRENE LOOSE FILL PACKAGING BAN

Section 27-3001. Definitions.

27-3003. Expanded polystyrene foam container and polystyrene loose fill packaging ban.

27-3005. Exemptions and waivers.

27-3007. Preemption.

27-3009. Severability.

Section 27-3001. Definitions.

For the purposes of this title, the following terms shall have the following meanings:

1. "Covered food service provider" means a person engaged in the business of selling or distributing prepared food or beverages for on-premise or off-premise consumption including but not limited to: (a) food service establishments, caterers, temporary food service establishments, mobile food service establishments, and pushcarts as defined in the New York State Sanitary Code; (b) retail food stores as defined in article 28 of the agriculture and markets law; (c) delicatessens; (d) grocery stores; (e) restaurants; (f) cafeterias; (g) coffee shops; (h) hospitals, adult care facilities, and nursing homes; and (i) elementary and secondary schools, colleges, and universities.

2. "Disposable food service container" means a bowl, carton, clamshell, cup, lid, plate, tray, or any other product that is designed or used for the temporary storage or transport of a prepared food or beverage including a container generally recognized by the public as being designed for single use.

3. "Expanded polystyrene foam" means expanded foam thermoplastics utilizing a styrene monomer and processed by any number of techniques. Such term shall not include rigid polystyrene.

the present value of the aggregate debt service of the refunding or repayment bonds to be issued shall not exceed the present value of the aggregate debt service of the bonds to be refunded or repaid. The method for calculating present value shall be determined by law.

Section 4. Use of moneys received. The moneys received by the state from the sale of bonds sold pursuant to this act shall be expended pursuant to appropriations for capital projects related to design, planning, site acquisition, demolition, construction, reconstruction, and rehabilitation projects specified in section two of this act.

Section 2. This act shall take effect immediately, provided that the provisions of section one of this act shall not take effect unless and until this act shall have been submitted to the people at the general election to be held in November 2020 and shall have been approved by a majority of all votes cast for and against it at such election, provided, however, that such act shall not be submitted to the people unless the director of the division of the budget certifies to the secretary of state that such debt can be issued within the state's multi-year financial plan without adversely affecting the funding available for (a) capital projects currently authorized that are deemed essential to the health and safety of the public, or (b) essential governmental services, and further provided that if such act is not submitted to the people at the general election to be held in November 2020, this act shall expire and be deemed repealed. Upon approval by the people, section one of this act shall take effect immediately. The ballots to be furnished for the use of voters upon submission of this act shall be in the form prescribed by the election law and the proposition or question to be submitted shall be printed thereon in the following form, namely "To address and combat the impact of climate change and damage to the environment, the Environmental Bond Act of 2020 "Restore Mother Nature" authorizes the sale of state bonds up to three billion dollars to fund environmental protection, natural restoration, resiliency, and clean energy projects. Shall the Environmental Bond Act of 2020 be approved?".

PART RR

Section 1. The environmental conservation law is amended by adding a new article 58 to read as follows:

ARTICLE 58

IMPLEMENTATION OF THE ENVIRONMENTAL BOND ACT OF 2020 "RESTORE MOTHER NATURE"

Title 1. General Provisions.

3. Restoration and flood risk reduction.

5. Open space land conservation and recreation.

7. Climate change mitigation.

9. Water quality improvement and resilient infrastructure.

11. Environmental justice and reporting.

TITLE 1

GENERAL PROVISIONS

Section 58-0101. Definitions.

58-0103. Allocation of moneys.

58-0105. Powers and duties.

58-0107. Powers and duties of a municipality.

58-0109. Consistency with federal tax laws.

58-0111. Compliance with other law.

Section 58-0101. Definitions.

As used in this article the following terms shall mean and include:

1. "Bonds" shall mean general obligation bonds issued pursuant to the environmental bond act of 2020 "restore mother nature" in accordance with article VII of the New York state constitution and article five of the state finance law.

2. "Cost" means the expense of an approved project, which shall include but not be limited to appraisal, surveying, planning, engineering and architectural services, plans and specifications, consultant and legal services, site preparation, demolition, construction and other direct expenses incident to such project.

3. "Department" shall mean the department of environmental conservation.

4. "Endangered or threatened species project" means a project to restore, recover, or reintroduce an endangered, threatened, or species of special concern pursuant to a recovery plan or restoration plan prepared and adopted by the department, including but not limited to the state's wildlife action plan.

5. "Environmental justice community" means a minority or low-income community that may bear a disproportionate share of the negative environmental consequences resulting from industrial, municipal, and commercial operations or the execution of federal, state,

Section 58-0107. Powers and duties of a municipality.

A municipality shall have the power and authority to:

1. Undertake and carry out any project for which state assistance payments pursuant to contract are received or are to be received pursuant to this article and maintain and operate such project.
2. Expend money received from the state pursuant to this article for costs incurred in conjunction with the approved project.
3. Apply for and receive moneys from the state for the purpose of accomplishing projects undertaken or to be undertaken pursuant to this article.
4. Perform such other and further acts as may be necessary, proper or desirable to carry out a project or obligation, duty or function related thereto.

Section 58-0109. Consistency with federal tax law.

All actions undertaken pursuant to this article shall be reviewed for consistency with provisions of the federal internal revenue code and regulations thereunder, in accordance with procedures established in connection with the issuance of any tax exempt bonds pursuant to this article, to preserve the tax exempt status of such bonds.

Section 58-0111. Compliance with other law.

Every recipient of funds to be made available pursuant to this article shall comply with all applicable state, federal and local laws.

TITLE 3

RESTORATION AND FLOOD RISK REDUCTION

Section 58-0301. Allocation of moneys.

58-0303. Programs, plans and projects.

Section 58-0301. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2020, not less than one billion dollars (\$1,000,000,000) shall be available for disbursements for restoration and flood risk reduction projects developed pursuant to section 58-0303 of this title. Not more than two hundred fifty million dollars (\$250,000,000) of this amount shall be available for projects pursuant to subdivision two of section 58-0303 of this title and not less than one hundred million dollars (\$100,000,000) each shall be available for coastal rehabilitation and shoreline restoration projects and projects which address inland flooding, pursuant to paragraph a of subdivision one of section 58-0303 of this title.

Section 58-0303. Programs, plans and projects.

1. Eligible restoration and flood risk reduction projects include, but are not limited to costs associated with:

a. (1) projects identified in state and regional management and restoration programs and plans including but not limited to the Great Lakes Action Agenda, Mohawk River Basin Action Agenda, Ocean Action Plan, Hudson River Estuary Action Agenda, Long Island Sound Comprehensive Conservation and Management Plan, South Shore Estuary Reserve Comprehensive Management Plan, Peconic Estuary Comprehensive Conservation and Management Plan, Delaware Action Plan, Susquehanna Action Plan, forest management framework for New York City and New York/New Jersey Harbor Estuary Plan;

(2) local waterfront revitalization plans prepared pursuant to article forty-two of the executive law; and

(3) coastal rehabilitation and shoreline restoration projects, including nature-based solutions;

b. flood risk reduction projects including but not limited to: acquisition of real property; moving, lifting or raising of existing flood-prone infrastructure or structures; relocation, repair, or raising of flood-prone or repeatedly flooded roadways; and projects to remove, alter, or right-size dams, bridges, and culverts, but shall not include routine construction or maintenance undertaken by the state and municipalities which does not provide flood risk reduction benefits; and

c. restoration projects including but not limited to: floodplain, wetland and stream restoration projects; forest conservation; endangered and threatened species projects; and habitat restoration projects, including acquisition of fee title and easements, intended to improve the lands and waters of the state of ecological significance or any part thereof, including, but not limited to forests, ponds, bogs, wetlands, bays, sounds, streams, rivers, or lakes and shorelines thereof, to support a spawning, nursery, wintering, migratory, nesting, breeding, feeding, or foraging environment for fish and wildlife and other biota.

2. The commissioner and the commissioner of the division of housing and community renewal are authorized pursuant to paragraph b of subdivision one of this section to purchase private real property identified as at-risk to flooding, from willing sellers. The commissioner of the division of housing and community renewal shall be authorized to transfer to any state agency or public authority any real property in order to carry out the purposes of this article. In connection therewith, the housing trust fund corporation shall be authorized to create a subsidiary corporation to carry out the program authorized under this subdivision. Such subsidiary corporation shall have all the privileges, immunities, tax exemption and other exemptions of the agency to the extent the same are not inconsistent with this section.

pursuant to paragraph a of subdivision one of section 58-0503 of this title and not less than one hundred million dollars (\$100,000,000) shall be made available for farmland protection pursuant to paragraph b of subdivision one of section 58-0503 of this title.

Section 58-0503. Programs, plans and projects.

1. Eligible open space working lands conservation and recreation projects include, but are not limited to:

a. costs associated with open space land conservation projects;

b. costs associated with purchasing conservation easements to protect farmland pursuant to article twenty-five-aaa of the agriculture and markets law; and

c. costs associated with recreational infrastructure projects.

2. The department or the office of parks, recreation and historic preservation are authorized to undertake open space land conservation projects, in cooperation with willing sellers pursuant to subdivision one of this section and may enter into an agreement for purchase of real property or conservation easements on real property by a municipality or a not-for-profit corporation. Any such agreement shall contain such provisions as shall be necessary to ensure that the purchase is consistent with, and in furtherance of, this title and shall be subject to the approval of the comptroller and, as to form, the attorney general. In undertaking such projects, such commissioners shall consider the state land acquisition plan prepared pursuant to section 49-0207 of this chapter. Further, the department or the office of parks, recreation and historic preservation are authorized to provide state assistance payments to municipalities for eligible projects consistent with paragraphs a and c of subdivision one of this section.

3. The cost of an open space land conservation project shall include the cost of preparing a management plan for the preservation and beneficial public enjoyment of the land acquired pursuant to this section except where such a management plan already exists for the acquired land.

4. The department and the department of agriculture and markets are authorized to provide, pursuant to paragraph b of subdivision one of this section, farmland preservation implementation grants to county agricultural and farmland protection boards pursuant to article twenty-five-aaa of the agriculture and markets law, or to municipalities, soil and water conservation districts or not-for-profit corporations for implementation of projects.

5. The department is authorized to expend moneys to purchase equipment, devices, and other necessary materials and to acquire fee title or conservation easements in lands for monitoring, restoration, recovery, or reintroduction projects for species listed as endangered or threatened or listed as a species of special concern pursuant to section 11-0535 of this chapter.

6. The department or the office of parks, recreation and historic preservation are authorized to expend moneys for the planning, design, and construction of projects to develop and improve parks, campgrounds, nature centers, fish hatcheries, and other recreational facilities.

7. The commissioner and a not-for-profit corporation may enter into a contract for the undertaking by the not-for-profit corporation of an open space land acquisition project.

8. Real property acquired, developed, improved, restored or rehabilitated by or through a municipality pursuant to paragraph a of subdivision one of this section or undertaken by or on behalf of a municipality with funds made available pursuant to this title shall not be sold, leased, exchanged, donated or otherwise disposed of or used for other than public park purposes without the express authority of an act of the legislature, which shall provide for the substitution of other lands of equal environmental value and fair market value and reasonably equivalent usefulness and location to those to be discontinued, sold or disposed of, and such other requirements as shall be approved by the commissioner.

9. Provided that for the purposes of selecting projects for funding under paragraphs a and b of subdivision one of this section, the relevant agencies shall develop eligibility guidelines and post information on the department's website in the environmental notice bulletin providing for a thirty day public comment period and upon adoption post such eligibility guidelines on the relevant agency's website.

TITLE 7

CLIMATE CHANGE MITIGATION

Section 58-0701. Allocation of moneys.

58-0703. Programs, plans and projects.

Section 58-0701. Allocation of moneys.

Of the moneys received by the state from the sale of bonds pursuant to the environmental bond act of 2020, up to seven hundred million dollars (\$700,000,000) shall be made available for disbursements for climate change mitigation projects developed pursuant to section 58-0703 of this title. Not less than three hundred fifty million dollars (\$350,000,000) of this amount shall be available for green buildings projects.

Section 58-0703. Programs, plans and projects.

1. Eligible climate change mitigation projects include, but are not limited to:

Section 2. This act shall take effect immediately.

ITEM Q

Section 1. Section 4 of chapter 266 of the laws of 1981, amending the civil practice law and rules relating to time limitations, as amended by chapter 82 of the laws of 2018, is amended to read as follows:

Section 4. Every cause of action for an injury or death caused by contact with or exposure to phenoxy herbicides while serving as a member of the armed forces of the United States in Indo-China from February 28, 1961 through May 7, 1975, which is or would be barred prior to June 16, 1985, because the applicable period of limitation has expired is hereby revived and extended and any action thereon may be commenced and prosecuted provided such action is commenced not later than June 16, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM R

Section 1. Section 3 of chapter 455 of the laws of 1997, amending the New York city civil court act and the civil practice law and rules relating to authorizing New York city marshals to exercise the same functions, powers and duties as sheriffs with respect to the execution of money judgments, as amended by chapter 47 of the laws of 2019, is amended to read as follows:

Section 3. This act shall take effect immediately and shall remain in full force and effect only until June 30, ~~2020~~ 2021 when upon such date this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM S

Section 1. Section 2 of chapter 490 of the laws of 2017 amending the insurance law relating to limits on certain supplementary insurance is amended to read as follows:

Section 2. This act shall take effect on the one hundred eightieth day after it shall have become a law, and shall apply to new insurance policies and contracts issued on and after such effective date and shall expire and be deemed repealed June 30, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM T

Section 1. Section 54.50 of the local finance law, as amended by chapter 74 of the laws of 2019, is amended to read as follows:

Section 54.50 Costs of sales; county of Erie. To facilitate the marketing of any issue of serial bonds or notes of the county of Erie issued on or before June thirtieth, two thousand ~~twenty~~ twenty-one such county may, notwithstanding any limitations on private sales of bonds provided by law, and subject to approval by the state comptroller of the terms and conditions of such sale:

a. arrange for the underwriting of its bonds or notes at private sale through negotiated agreement, compensation for such underwriting to be provided by negotiated fee or by sale of such bonds or notes to an underwriter at a price less than the sum of par value of, and the accrued interest on, such obligations; or

b. arrange for the private sale of its bonds or notes through negotiated agreement, compensation for such sales to be provided by negotiated fee, if required. The cost of such underwriting or private placement shall be deemed a preliminary cost for purposes of section 11.00 of this chapter.

Section 2. This act shall take effect immediately.

ITEM U

Section 1. Section 2 of chapter 846 of the laws of 1970, amending the county law relating to payment in lieu of taxes for property acquired for park or recreational purposes, as amended by chapter 41 of the laws of 2015, is amended to read as follows:

Section 2. This act shall take effect July 1, 1970 but shall be operative only to and including June 30, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM V

Section 1. Section 3 of chapter 821 of the laws of 1970 amending the town law relating to payment in lieu of taxes for property acquired for park or recreational purposes by the town of Hempstead, as amended by chapter 38 of the laws of 2015, is amended to read as follows:

Section 3. This act shall take effect July 1, 1970 but shall be operative only to and including June 30, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM W

Section 1. Section 2 of chapter 20 of the laws of 1998, amending the education law relating to the provision of physical therapy assistant services in public and private primary and secondary schools, as amended by chapter 27 of the laws of 2015, is amended to read as follows:

Section 2. This act shall take effect immediately and shall remain in effect until June 30, ~~2020~~ 2025 when upon such date the provisions of this act shall expire and be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM X

Section 1. Section 3 of chapter 549 of the laws of 1994, amending the public authorities law relating to the membership composition of the metropolitan transportation authority board, as amended by section 1 of part J of chapter 73 of the laws of 2016, is amended to read as follows:

Section 3. This act shall take effect January 1, 1995 and shall expire and be deemed repealed on June 30, ~~2020~~ 2024 and upon such date the provisions of law amended by this act shall revert to and be read as if the provisions of this act had not been enacted.

Section 2. This act shall take effect immediately.

ITEM Y

Section 1. Section 4 of part H1 of chapter 62 of the laws of 2003, amending the public service law relating to establishing the New York telecommunications relay service center, as amended by chapter 291 of the laws of 2017, is amended to read as follows:

Section 4. This act shall take effect on April 1, 2003, provided, however, if this act shall become a law after such date it shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2003, provided, further, that section three of this act shall expire on June 30, ~~2020~~ 2024.

Section 2. This act shall take effect immediately.

ITEM Z

Section 1. Section 4 of part U of chapter 55 of the laws of 2014, amending the real property tax law relating to the tax abatement and exemption for rent regulated and rent controlled property occupied by senior citizens, as amended by section 1 of part EE of chapter 54 of the laws of 2016, is amended to read as follows:

Section 4. This act shall take effect July 1, 2014, and sections one and two of this act shall expire and be deemed repealed June 30, ~~2020~~ 2022; provided that the amendment to section 467-b of the real property tax law made by section one of this act shall not affect the expiration of such section and shall be deemed to expire therewith.

Section 2. Section 4 of chapter 129 of the laws of 2014, amending the real property tax law relating to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities, as amended by section 3 of part EE of chapter 54 of the laws of 2016, is amended to read as follows:

Section 4. This act shall take effect July 1, 2014 provided, however, that:

(a) the amendments to paragraph b of subdivision 3 of section 467-b of the real property tax law made by section one of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 17 of chapter 576 of the laws of 1974, as amended, when upon such date the provisions of section two of this act shall take effect; and

(b) nothing contained in this act shall be construed so as to extend the provisions of this act beyond June 30, ~~2020~~ 2022, when upon such date this act shall expire and the provisions contained in this act shall be deemed repealed.

Section 3. This act shall take effect immediately.

ITEM AA

Section 1. Section 2 of chapter 427 of the laws of 2017 amending the state technology law relating to the creation of a state information technology innovation center, is amended to read as follows:

Section 2. This act shall take effect on the ninetieth day after it shall have become a law and shall expire and be deemed repealed June 30, ~~2020~~ 2024.

Section 2. This act shall take effect immediately.

ITEM BB

Section 1. Section 2 of chapter 606 of the laws of 2006 amending the volunteer firefighters' benefit law relating to creating a presumption relating to certain lung disabilities incurred by volunteer firefighters, as amended by chapter 25 of the laws of 2015, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed June 30, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM CC

Section 1. Section 4 of chapter 668 of the laws of 1977, amending the volunteer firefighters' benefit law relating to disability due to disease or malfunction of the heart or coronary arteries, as amended by chapter 26 of the laws of 2015, is amended to read as follows:

Section 4. The provisions of section two of this act shall remain in full force and effect to and including the thirtieth day of June, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM DD

Section 1. Section 3 of chapter 217 of the laws of 2015, amending the education law relating to certified school psychologists and special education services and programs for preschool children with handicapping conditions, as amended by chapter 68 of the laws of 2018, is amended to read as follows:

Section 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after July 1, 2014, provided, however that the provisions of this act shall expire and be deemed repealed June 30, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM EE

Section 1. Chapter 192 of the laws of 2011, relating to authorizing certain health care professionals licensed to practice in other jurisdictions to practice in this state in connection with an event sanctioned by New York Road Runners, as amended by chapter 80 of the laws of 2019, is amended to read as follows:

Section 1. Notwithstanding any inconsistent provision of law, any person who is licensed to practice as a physician, physician's assistant, massage therapist, physical therapist, chiropractor, dentist, optometrist, nurse, nurse practitioner, certified athletic trainer or podiatrist in another state or territory, who is in good standing in such state or territory and who has been appointed by the New York Road Runners to provide professional services at an event in this state sanctioned by the New York Road Runners, may provide such professional services to athletes and team personnel registered to train at a location in this state or registered to compete in an event conducted under the sanction of the New York Road Runners in the state without first being licensed pursuant to the provisions of title 8 of the education law. Such services shall be provided only four days before through one day after each of the following events:

- a. the Staten Island half marathon scheduled to be held on ~~October 13, 2019~~ a date in 2020;
- b. the New York city marathon scheduled to be held on ~~November 3, 2019~~ a date in 2020;
- c. the Brooklyn half marathon scheduled to be held on ~~May 18, 2019 and May 16, 2020~~ a date in 2020 and on May 15, 2021;
- d. the Bronx half marathon scheduled to be held on ~~September 29, 2019~~ a date in 2020;
- e. the Queens 10k scheduled to be held on ~~June 15, 2019~~ a date in 2020; and
- f. the New York city half marathon scheduled to be held on ~~March 17, 2019 and March 15, 2020~~ a date in 2020 and on March 14, 2021.

Section 2. This act shall take effect immediately and shall expire and be deemed repealed June 30, ~~2020~~ 2021.

Section 2. This act shall take effect immediately and shall be deemed to have been in effect on and after January 1, 2020; provided that the amendments to section 1 of chapter 192 of the laws of 2011, made by section one of this act, shall not affect the expiration of such section and shall be deemed repealed therewith.

ITEM FF

Section 1. Section 11 of chapter 378 of the laws of 2010 amending the education law relating to paperwork reduction, as amended by chapter 49 of the laws of 2015, is amended to read as follows:

Section 11. This act shall take effect immediately; provided, however, that the commissioner of education shall promulgate any rules or regulations necessary to implement the provisions of this act on or before July 1, 2010; provided, further that if section ten of this act shall take effect after July 1, 2010 it shall be deemed to have been in full force and effect on and after July 1, 2010; and provided further that section ten of this act shall expire and be deemed repealed on June 30, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM GG

Section 1. Section 54.40 of the local finance law, as amended by chapter 71 of the laws of 2019, is amended to read as follows:

Section 54.40 Bonds and notes of the city of Yonkers. Subject to the provisions of the New York state financial emergency act of nineteen hundred eighty-four for the city of Yonkers, to facilitate the marketing of any issue of serial bonds or notes of the city of Yonkers issued on or before June thirtieth, two thousand ~~twenty~~ twenty-one, such city may, notwithstanding any limitations on private sales of bonds provided by law, and subject to approval by the state comptroller of the terms and conditions of such sale: (a) arrange for the underwriting of its bonds or notes at private sale through negotiated agreement, compensation for such underwriting to be provided by negotiated fee or by sale of such bonds or notes to an underwriter at a price of less than the sum of par value of, and the accrued interest on, such obligations; or (b) arrange for the private sale of its bonds or notes through negotiated agreement, compensation for

such sales to be provided by negotiated fee, if required. The cost of such underwriting or private placement shall be deemed a preliminary cost for purposes of section 11.00 of this article.

Section 2. This act shall take effect immediately.

ITEM HH

Section 1. Section 54.30 of the local finance law, as amended by chapter 77 of the laws of 2019, is amended to read as follows:

Section 54.30 Costs of sales; bonds and notes of the city of Buffalo. Subject to the provisions of chapter one hundred twenty-two of the laws of two thousand three creating the Buffalo fiscal stability authority, to facilitate the marketing of any issue of serial bonds or notes of the city of Buffalo issued on or before June thirtieth, two thousand ~~twenty~~ twenty-one, such city may, notwithstanding any limitations on private sales of bonds provided by law, and subject to approval by the state comptroller of the terms and conditions of such sale: (a) arrange for the underwriting of its bonds or notes at private sale through negotiated agreement, compensation for such underwriting to be provided by negotiated fee or by sale of such bonds or notes to an underwriter at a price of less than the sum of par value of, and the accrued interest on, such obligations; or (b) arrange for the private sale of its bonds or notes through negotiated agreement, compensation for such sales to be provided by negotiated fee, if required. The cost of such underwriting or private placement shall be deemed a preliminary cost for purposes of section 11.00 of this article.

Section 2. This act shall take effect immediately.

ITEM II

Section 1. Subdivision 8 of section 9 of chapter 401 of the laws of 2002, amending the real property tax law and the Nassau county administrative code relating to assessment and review of assessments in the county of Nassau, as amended by chapter 84 of the laws of 2018, is amended to read as follows:

8. Notwithstanding the foregoing provisions of this act, on June 30, ~~2020~~ 2022, the amendments of sections 6-2.1 and 6-13.0 of the Nassau county administrative code, made by sections two and four of this act, and section 6-24.1 of such code, as added by section seven of this act, shall be deemed repealed. On such date the addition of the words "the year following" to the first sentence of subdivision 8 of section 523-b of the real property tax law, as amended by section one of this act, shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM JJ

Section 1. Section 2342 of the insurance law, as amended by chapter 69 of the laws of 2017, is amended to read as follows:

Section 2342. Expiration of certain provisions. The provisions of subsection (c) of section two thousand three hundred seven, section two thousand three hundred eight, subsection (a) of section two thousand three hundred ten, sections two thousand three hundred sixteen, two thousand three hundred twenty, two thousand three hundred twenty-three, two thousand three hundred twenty-six, and two thousand three hundred thirty-five, and subsection (b) of section two thousand three hundred thirty-six of this article shall cease to be of any force or effect during the period August third, two thousand one through the day before the effective date of the property/casualty insurance availability act, and after June thirtieth, two thousand ~~twenty~~ twenty-three.

Section 2. Subsection (f) of section 2305 of the insurance law, as amended by chapter 69 of the laws of 2017, is amended to read as follows:

(f) Subsection (a) of this section shall be of no force or effect during the period August third, two thousand one through the day before the effective date of the property/casualty insurance availability act, and after June thirtieth, two thousand ~~twenty~~ twenty-three. During the period August third, two thousand one through the day before the effective date of the property/casualty insurance availability act, and again commencing on July first, two thousand ~~twenty~~ twenty-three, all rates previously subject to subsection (a) of this section, other than rates that are not required to be filed pursuant to subsection (b) of section two thousand three hundred ten of this article or that have been suspended from the filing requirement pursuant to section two thousand three hundred eleven of this article, shall become subject to subsections (b), (c) and (d) of this section. All other provisions of this article applicable to kinds of insurance or insurance activities the rates for which are subject to prior approval under subsection (b) of this section shall apply to kinds of insurance the rates for which were previously subject to subsection (a) of this section or the rates for which are not required to be filed pursuant to subsection (b) of section two thousand three hundred ten of this article or the rates for which have been suspended from the filing requirement pursuant to section two thousand three hundred eleven of this article.

Section 3. Subsection (h) of section 2344 of the insurance law, as amended by chapter 69 of the laws of 2017, is amended to read as follows:

(h) This section shall cease to be of any force or effect during the period August third, two thousand one through the day before the effective date of the property/casualty insurance availability act, and after June thirtieth, two thousand ~~twenty~~ twenty-three, except that rates shall reflect the likely reductive cost effects reasonably attributable to the statutory provisions specified in paragraph one of subsection (g) of this section.

Section 4. Paragraphs 1 and 2 and the opening paragraph of paragraph 3 of subsection (m) of section 3425 of the insurance law, as amended by chapter 69 of the laws of 2017, are amended to read as follows:

(1) Paragraphs eight and nine of subsection (a), subsection (f) and subparagraphs (B) and (E) of paragraph one of subsection (j) of this section shall not apply to any new covered policy of automobile insurance voluntarily written on or after August first, nineteen hundred eighty-five and prior to January first, nineteen hundred eighty-six, and on or after August second, two thousand one and prior to

the effective date of the property/casualty insurance availability act, and on or after June thirtieth, two thousand ~~twenty~~ twenty-three, but the legal rights granted to insurers or policyholders under such provisions shall not be extinguished or impaired thereby.

(2) In lieu of such provisions, paragraph seven of subsection (a), subparagraph (A) of paragraph one of subsection (j) of this section and paragraph three of this subsection shall apply to such automobile insurance policies that are newly and voluntarily written to have an effective date on or after August first, nineteen hundred eighty-five and prior to January first, nineteen hundred eighty-six, and on or after August second, two thousand one and prior to the effective date of the property/casualty insurance availability act, and on or after June thirtieth, two thousand ~~twenty~~ twenty-three.

On and after August first, nineteen hundred eighty-five and prior to January first, nineteen hundred eighty-six, and on or after August second, two thousand one and prior to the effective date of the property/casualty insurance availability act, and on or after June thirtieth, two thousand ~~twenty~~ twenty-three, no notice of nonrenewal or conditional renewal of such covered automobile insurance policies referred to in this subsection shall be issued to become effective during the required policy period unless it is based upon a ground for which the policy could have been cancelled or unless it is based upon one or more of the following grounds that occurred during the thirty-six month period ending on the last day of the fourth month preceding the month of the effective date of such notice of nonrenewal or conditional renewal:

Section 5. Sections 2328 and 2329 of the insurance law, as amended by chapter 69 of the laws of 2017, are amended to read as follows:

Section 2328. Certain motor vehicle insurance rates; prior approval. For the periods February first, nineteen hundred seventy-four through August second, two thousand one, and the effective date of the property/casualty insurance availability act through June thirtieth, two thousand ~~twenty~~ twenty-three, no changes in rates, rating plans, rating rules and rate manuals applicable to motor vehicle insurance, including no-fault coverages under article fifty-one of this chapter, shall be made effective until approved by the superintendent, notwithstanding any inconsistent provisions of this article; provided, however, that changes in such rates, rating plans, rating rules and rate manuals may be made effective without such approval if the rates that result from such changes are no higher than the insurer's rates last approved by the superintendent. This section shall apply only to policies covering losses or liabilities arising out of ownership of a motor vehicle used principally for the transportation of persons for hire, including a bus or a school bus as defined in sections one hundred four and one hundred forty-two of the vehicle and traffic law.

Section 2329. Motor vehicle insurance rates; excess profits. In accordance with regulations prescribed by the superintendent, each insurer issuing policies that are subject to article fifty-one of this chapter, including policies of motor vehicle personal injury liability insurance or policies of motor vehicle property damage liability insurance or insurance for loss or damage to a motor vehicle, shall establish a fair, practicable, and nondiscriminatory plan for refunding or otherwise crediting to those purchasing such policies their share of the insurer's excess profit, if any, on such policies. An excess profit shall be a profit beyond a percentage rate of return on net worth attributable to such policies, computed in accordance with the regulation required by section two thousand three hundred twenty-three of this article, and determined by the superintendent to be so far above a reasonable average profit as to amount to an excess profit, taking into consideration the fact that losses or profits below a reasonable average profit will not be recouped from such policyholders. Each plan shall apply to policy periods for the periods January first, nineteen hundred seventy-four through August second, two thousand one, and the effective date of the property/casualty insurance availability act through June thirtieth, two thousand ~~twenty~~ twenty-three. In prescribing such regulations the superintendent may limit the duration of such plans, waive any requirement for refund or credit that he or she determines to be de minimis or impracticable, adopt forms of returns that shall be made to him or her in order to establish the amount of any refund or credit due, establish periods and times for the determination and distribution of refunds and credits, and shall provide that insurers receive appropriate credit against any refunds or credits required by any such plan for policyholder dividends and for return premiums that may be due under rate credit or retrospective rating plans based on experience.

Section 6. Subsection (g) of section 5412 of the insurance law, as amended by chapter 69 of the laws of 2017, is amended to read as follows:

(g) The provisions of this section shall cease to be of any force or effect on or after June thirtieth, two thousand ~~twenty~~ twenty-three, except that policies issued or other obligations incurred by the association shall not be impaired by the expiration of this section and the association shall continue for the purpose of servicing such policies and performing such obligations.

Section 7. This act shall take effect immediately.

ITEM KK

Section 1. Section 2 of chapter 548 of the laws of 2004 amending the education law relating to certain tuition waivers for police officer students of the city university of New York, as amended by chapter 67 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed July 1, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM LL

Section 1. Section 2 of part U of chapter 56 of the laws of 2018, amending the education law relating to requiring regulations to permit tuition waivers for certain firefighters and fire officers for CUNY, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed July 1, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM MM

Section 1. Section 2 of chapter 274 of the laws of 2010 amending the environmental conservation law relating to repair of damaged pesticide containers, as amended by chapter 94 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire July 1, ~~2020~~ 2022 when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM NN

Section 1. Section 33-0705 of the environmental conservation law, as amended by section 1 of part SS of chapter 58 of the laws of 2017, is amended to read as follows:

Section 33-0705. Fee for registration.

The applicant for registration shall pay a fee as follows:

a. On or before July 1, ~~2020~~ 2023, six hundred dollars for each pesticide proposed to be registered, provided that the applicant has submitted to the department proof in the form of a federal income tax return for the previous year showing gross annual sales, for federal income tax purposes, of three million five hundred thousand dollars or less;

b. On or before July 1, ~~2020~~ 2023, for all others, six hundred twenty dollars for each pesticide proposed to be registered;

c. After July 1, ~~2020~~ 2023, fifty dollars for each pesticide proposed to be registered.

Section 2. Section 9 of chapter 67 of the laws of 1992, amending the environmental conservation law relating to pesticide product registration timetables and fees, as amended by section 2 of part SS of chapter 58 of the laws of 2017, is amended to read as follows:

Section 9. This act shall take effect April 1, 1992 provided, however, that section three of this act shall take effect July 1, 1993 and shall expire and be deemed repealed on July 1, ~~2020~~ 2023.

Section 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2020.

ITEM OO

Section 1. Section 2 of chapter 130 of the laws of 1998, amending the general municipal law relating to temporary investments by local governments, as amended by chapter 65 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect June 30, 1998 and shall expire and be deemed repealed on July 1, ~~2020~~ 2023, provided, however, that investments purchased prior to the expiration of this act pursuant to the provisions of paragraph a of subdivision 3 of section 11 of the general municipal law, as designated and amended by section one of this act, shall continue to be subject to the conditions contained in such subdivision to the same extent as they had been subject thereto prior to such expiration and repeal.

Section 2. This act shall take effect immediately; provided however, that if this act shall have become a law after July 1, 2020 it shall be deemed to have been in full force and effect on and after July 1, 2020.

ITEM PP

Section 1. Section 4 of chapter 779 of the laws of 1986, amending the social services law relating to authorizing services for non-residents in adult homes, residences for adults and enriched housing programs, as amended by chapter 49 of the laws of 2017, is amended to read as follows:

Section 4. This act shall take effect on the one hundred twentieth day after it shall have become a law and shall remain in full force and effect until July 1, ~~2020~~ 2023, provided however, that effective immediately, the addition, amendment and/or repeal of any rules or regulations necessary for the implementation of the foregoing sections of this act on its effective date are authorized and directed to be made and completed on or before such effective date.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after July 1, 2020.

ITEM QQ

Section 1. The opening paragraph of paragraph (a) of section 54.10 of the local finance law, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

To facilitate the marketing of any issue of bonds or notes of the city of New York issued on or before June thirtieth, two thousand ~~twenty~~ twenty-one, the mayor and comptroller of such city may, subject to the approval of the state comptroller and the limitations on private sales of bonds and notes, respectively, provided by law:

Section 2. The closing paragraph of paragraph a of section 54.90 of the local finance law, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

Notwithstanding the foregoing, whenever in the judgment of the finance board of the city of New York the interest of such city would be served thereby, the city of New York may without further approval issue bonds or notes, on or before July fifteenth, two thousand ~~twenty~~ twenty-one, with interest rates that vary in accordance with a formula or procedure and are subject to a maximum rate of interest set forth or referred to in the bonds or notes and may provide the holders thereof with such rights to require the city or other persons to

purchase such bonds or notes or renewals thereof from the proceeds of the resale thereof or otherwise from time to time prior to the final maturity of such bonds or notes as the finance board of the city of New York may determine and the city may resell, at any time prior to final maturity, any such bonds or notes acquired as a result of the exercise of such rights; provided, however, that at no time shall the total principal amount of bonds and notes issued by the city of New York pursuant to this paragraph (other than bonds and notes (1) bearing interest at rates and for periods of time that are specified without reference to future events or contingencies, or (2) described in section 136.00 of this article) exceed twenty-five percent of the limit prescribed by section 104.00 of this article.

Section 3. The opening paragraph of subdivision 1 of paragraph d of section 54.90 of the local finance law, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

On or before July fifteenth, two thousand ~~twenty~~ twenty-one the mayor and comptroller of the city of New York may:

Section 4. The opening paragraph of paragraph a of section 57.00 of the local finance law, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

Bonds shall be sold only at public sale and in accordance with the procedure set forth in this section and sections 58.00 and 59.00 of this title, except as otherwise provided in this paragraph. Bonds may be sold at private sale to the United States government or any agency or instrumentality thereof, the state of New York municipal bond bank agency, to any sinking fund or pension fund of the municipality, school district or district corporation selling such bonds, or, in the case of sales by the city of New York prior to July first, two thousand ~~twenty~~ twenty-one, also to the municipal assistance corporation for the city of New York or to any other purchaser with the consent of the mayor and the comptroller of such city and approval of the state comptroller, or, in the case of sales by the county of Nassau prior to December thirty-first, two thousand seven, also to the Nassau county interim finance authority with the approval of the state comptroller, or, in the case of sales by the city of Buffalo prior to June thirtieth, two thousand thirty-seven, also to the Buffalo fiscal stability authority with the approval of the state comptroller, or, in the case of bonds or other obligations of a municipality issued for the construction of any sewage treatment works, sewage collecting system, storm water collecting system, water management facility, air pollution control facility or solid waste disposal facility, also to the New York state environmental facilities corporation, or, in the case of bonds or other obligations of a school district or a city acting on behalf of a city school district in a city having a population in excess of one hundred twenty-five thousand but less than one million inhabitants according to the latest federal census, issued to finance or refinance the cost of school district capital facilities or school district capital equipment, as defined in section sixteen hundred seventy-six of the public authorities law, also to the dormitory authority of the state of New York. Bonds of a river improvement or drainage district established by or under the supervision of the department of environmental conservation may be sold at private sale to the state of New York as investments for any funds of the state which by law may be invested, provided, however, that the rate of interest on any such bonds so sold shall be approved by the water power and control commission and the state comptroller. Bonds may also be sold at private sale as provided in section 63.00 of this title. No bonds shall be sold on option or on a deferred payment plan, except that options to purchase, effective for a period not exceeding one year, may be given:

Section 5. Subdivision 3 of paragraph g of section 90.00 of the local finance law, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

3. Outstanding bonds may, pursuant to a power to recall and redeem or with the consent of the holders thereof, be exchanged for refunding bonds (i) if the refunding bonds are to bear interest at a rate equal to or lower than that borne by the bonds to be refunded or (ii) if, in the case of the city of New York prior to July first, two thousand ~~twenty~~ twenty-one, the annual payment required for principal and interest on the refunding bond is less than the annual payment required for principal and interest on the bond to be refunded, in each case such annual payments to be determined by dividing the total principal and interest payments due over the remaining life of the bond by the number of years to maturity of the bond or (iii) if the bonds to be refunded were issued by the city of New York after June thirtieth, nineteen hundred seventy-eight and prior to July first, two thousand ~~twenty~~ twenty-one and contain covenants referring to the existence of the New York state financial control board for the city of New York or any other covenants relating to matters other than the prompt payment of principal and interest on the obligations when due and the refunding bond omits or modifies any such covenant.

Section 6. Subdivision 1 of section 10-a of section 2 of chapter 868 of the laws of 1975, constituting the New York state financial emergency act for the city of New York, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

1. In the event that after the date on which the provisions of this act become operative, any notes or bonds are issued by the city prior to July 1, ~~2020~~ 2021, or any bonds are issued by a state financing agency, the state of New York hereby authorizes the city and authorizes and requires such state financing agency to include a pledge and agreement of the state of New York in any agreement made by the city or such state financing agency with holders or guarantors of such notes or bonds that the state will not take any action which will (a) substantially impair the authority of the board during a control period, as defined in subdivision twelve of section two of this act as in effect on the date such notes or bonds are issued (i) to approve, disapprove, or modify any financial plan or financial plan modification, including the revenue projections (or any item thereof) contained therein, subject to the standards set forth in paragraphs a, c, d, e and f of subdivision one of section eight of this act as in effect on the date such notes or bonds are issued and paragraph b of such subdivision as in effect from time to time, (ii) to disapprove a contract of the city or a covered organization if the performance of such contract would be inconsistent with the financial plan or to approve or disapprove proposed short-term or long-term borrowing of the city or a covered organization or any agreement or other arrangement referred to in subdivision four of section seven of this act, or (iii) to establish and adopt procedures with respect to the deposit in and disbursement from the board fund of city revenues; (b) substantially impair the authority of the board to review financial plans, financial plan modifications, contracts of the city or the covered organizations and proposed short-term or long-term borrowings of the city and the covered organizations; (c) substantially impair the independent maintenance of a separate fund for the payment of debt service on bonds and notes of the city; (d) alter the composition of the board so that the majority of the voting members of the board are not officials of the state of New York elected in a state-wide election or appointees of the governor; (e) terminate the existence of the board prior to the time to be determined in accordance with section thirteen of this act as in effect on the date such notes or bonds are issued; (f) substantially modify the requirement that the city's financial statements be audited by a nationally recognized independent certified public accounting firm or consortium of firms and that a report on such audit be furnished to the board; or (g) alter the definition of a control period set forth in subdivision twelve of section two of this act,

as in effect on the date such notes or bonds are issued, or substantially alter the authority of the board, as set forth in said subdivision to reimpose or terminate a control period; provided, however, that the foregoing pledge and agreement shall be of no further force and effect if at any time (i) there is on deposit in a separate trust account with a bank, trust company or other fiduciary sufficient moneys or direct obligations of the United States or obligations guaranteed by the United States, the principal of and/or interest on which will provide moneys to pay punctually when due at maturity or prior to maturity by redemption, in accordance with their terms, all principal of and interest on all outstanding notes and bonds of the city or such state financing agency containing this pledge and agreement and irrevocable instructions from the city or such state financing agency to such bank, trust company or other fiduciary for such payment of such principal and interest with such moneys shall have been given, or (ii) such notes and bonds, together with interest thereon, have been paid in full at maturity or have otherwise been refunded, redeemed, defeased, or discharged; and provided further that the foregoing pledge and agreement shall be of full force and effect upon its inclusion in any agreement made by the city or state financing agency with holders or guarantors of such notes or bonds.

Upon payment for such obligations issued pursuant to this act by the original and all subsequent holders inclusion of the foregoing covenant shall be deemed conclusive evidence of valuable consideration received by the state and city for such covenant and of reliance upon such pledge and agreement by any such holder. The state hereby grants any such benefited holder the right to sue the state in a court of competent jurisdiction and enforce this covenant and agreement and waives all rights of defense based on sovereign immunity in such an action or suit.

Section 7. Section 5 of chapter 142 of the laws of 2004, amending the local finance law relating to interest rate exchange agreements of the city of New York and refunding bonds of such city, as amended by chapter 75 of the laws of 2019, is amended to read as follows:

Section 5. This act shall take effect immediately, provided, that section three of this act shall expire and be deemed repealed July 15, ~~2020~~ 2021.

Section 8. Separability. If any clause, sentence, paragraph, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 9. This act shall take effect immediately.

ITEM RR

Section 1. The opening paragraph of subdivision 2 of section 228 of the racing, pari-mutuel wagering and breeding law, as amended by chapter 122 of the laws of 2019, is amended to read as follows:

The New York state gaming commission shall, as a condition of racing, require any franchised corporation and every other corporation subject to its jurisdiction to withhold one percent of all purses, except that for the franchised corporation, starting on September first, two thousand seven and continuing through August thirty-first, two thousand ~~twenty~~ twenty-one, two percent of all purses shall be withheld, and, in the case of the franchised corporation, to pay such sum to the horsemen's organization or its successor that was first entitled to receive payments pursuant to this section in accordance with rules of the commission adopted effective November third, nineteen hundred eighty-three representing at least fifty-one percent of the owners and trainers utilizing the facilities of such franchised corporation, on the condition that such horsemen's organization shall expend as much as is necessary, but not to exceed one-half of one percent of such total sum, to acquire and maintain the equipment required to establish a program at a state college within this state with an approved equine science program to test for the presence of steroids in horses, provided further that the qualified organization shall also, in an amount to be determined by its board of directors, annually include in its expenditures for benevolence programs, funds to support an organization providing services necessary to backstretch employees, and, in the case of every other corporation, to pay such one percent sum of purses to the horsemen's organization or its successor that was first entitled to receive payments pursuant to this section in accordance with rules of the commission adopted effective May twenty-third, nineteen hundred eighty-six representing at least fifty-one percent of the owners and trainers utilizing the facilities of such corporation.

Section 2. This act shall take effect immediately.

ITEM SS

Section 1. Section 11 of chapter 237 of the laws of 2015 amending the judiciary law, the civil practice law and rules and other laws relating to use of electronic means for the commencement and filing of papers in certain actions and proceedings, as amended by chapter 212 of the laws of 2019, is amended to read as follows:

Section 11. This act shall take effect immediately; provided that sections four, five, six and seven of this act shall each expire and be deemed repealed September 1, ~~2020~~ 2021; and provided that paragraph 2-a of subdivision (b) of section 2111 of the civil practice law and rules, as added by section two of this act, shall expire and be deemed repealed September 1, ~~2020~~ 2021.

Section 2. This act shall take effect immediately.

ITEM TT

Section 1. Section 2 of chapter 890 of the laws of 1982, relating to the establishment of certain water charges for hospitals and charities in New York city, as amended by chapter 155 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall remain in full force and effect only until September 1, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM UU

Section 1. Section 4 of chapter 573 of the laws of 2011, amending the correction law relating to the boarding of out of state inmates at local correctional facilities, as amended by chapter 148 of the laws of 2017, is amended to read as follows:

Section 4. This act shall take effect immediately and shall expire September 1, ~~2020~~ 2023 when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM VV

Section 1. Section 8 of chapter 29 of the laws of 2011 amending the executive law and other laws relating to the adoption of the interstate compact for juveniles by the state of New York, as amended by chapter 195 of the laws of 2015, is amended to read as follows:

Section 8. This act shall take effect on the thirtieth day after it shall have become a law and shall expire September 1, ~~2020~~ 2025 when upon such date the provisions of this act shall be deemed repealed; provided, however, that notwithstanding the provisions of article 5 of the general construction law, on September 1, ~~2020~~ 2025 the provisions of chapter 155 of the laws of 1955, as repealed by section one of this act, are hereby revived and shall continue in full force and effect as such provisions existed on June 1, 2010; provided, further, nothing herein shall disrupt services, supervision or return of juveniles, delinquents and status offenders agreed to under the repealed 1955 interstate compact on juveniles prior to such effective date, or preclude the state of New York from entering into appropriate agreements with non-compact member states for the proper supervision or return of juveniles, delinquents and status offenders who are on probation or parole and who have absconded, escaped or run away from supervision and control and in so doing have endangered their own safety and the safety of others.

Section 2. This act shall take effect immediately.

ITEM WW

Section 1. Section 2 of chapter 363 of the laws of 2010, amending the judiciary law relating to granting the chief administrator of the courts the authority to allow referees to determine applications for orders of protection during the hours family court is in session, as amended by chapter 161 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately; provided that paragraph (n) of subdivision 2 of section 212 of the judiciary law, as added by section one of this act, shall expire and be deemed repealed September 1, ~~2020~~ 2021.

Section 2. This act shall take effect immediately.

ITEM XX

Section 1. Subdivision 5 of section 139 of the economic development law, as amended by chapter 372 of the laws of 2019, is amended to read as follows:

5. Reporting. The advisory panel shall issue a report no later than June thirtieth, two thousand ~~twenty~~ twenty-one outlining the findings and recommendations of the panel. The report shall be delivered to the governor, the speaker of the assembly, the temporary president of the senate, the minority leader of the assembly, the minority leader of the senate, the chair of the assembly committee on ways and means, the chair of the senate committee on finance, the chair of the assembly committee on economic development, the chair of the assembly committee on small business, the chair of the senate committee on commerce, economic development, and small business, the chair of the assembly committee on labor, and the chair of the senate committee on labor.

Section 2. Section 2 of chapter 435 of the laws of 2017 amending the economic development law, relating to establishing an advisory panel on employee-owned enterprises within the division of small business services, as amended by chapter 372 of the laws of 2019, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire October 1, ~~2020~~ 2021 when upon such date the provisions of this act shall be deemed repealed.

Section 3. This act shall take effect immediately; provided that the amendments to subdivision 5 of section 139 of the economic development law made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

ITEM YY

Section 1. Section 4 of chapter 522 of the laws of 2000, amending the state finance law and the general business law relating to establishing the underground facilities safety training account, as amended by chapter 126 of the laws of 2015, is amended to read as follows:

Section 4. This act shall take effect thirty days after it shall have become a law and shall expire and be deemed repealed October 1, ~~2020~~ 2025.

Section 2. This act shall take effect immediately.

ITEM ZZ

Section 1. Subdivision (c) of section 3 of chapter 141 of the laws of 2014 amending the environmental conservation law relating to authorizing the hunting of big game in the county of Albany with rifles, as amended by chapter 160 of the laws of 2018, is amended to read as follows:

(c) nothing contained in this act shall be construed so as to extend the provisions of this act beyond October 1, ~~2020~~ 2022, when upon such date this act shall expire and the provisions contained herein shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM AAA

Section 1. Section 5 of chapter 396 of the laws of 2010 amending the alcoholic beverage control law relating to liquidator's permits and temporary retail permits, as amended by chapter 190 of the laws of 2019, is amended to read as follows:

Section 5. This act shall take effect on the sixtieth day after it shall have become a law, provided that paragraph (b) of subdivision 1 of section 97-a of the alcoholic beverage control law as added by section two of this act shall expire and be deemed repealed October 12, ~~2020~~ 2021.

Section 2. This act shall take effect immediately.

ITEM BBB

Section 1. Section 2 of chapter 473 of the laws of 2010 amending the racing, pari-mutuel wagering and breeding law relating to the New York state thoroughbred breeding and development fund, as amended by chapter 343 of the laws of 2019, is amended to read as follows:

Section 2. This act shall take effect immediately, provided, however that this act shall expire and be deemed repealed ~~nine~~ ten years after the commencement of the operation of a video lottery facility at Aqueduct racetrack; provided that the chair of the New York state thoroughbred breeding and development fund shall notify the legislative bill drafting commission upon the occurrence of the commencement of the operation of a video lottery facility at Aqueduct racetrack in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law; provided further, that effective immediately the addition, amendment and/or repeal of any rules or regulations necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such date.

Section 2. This act shall take effect immediately.

ITEM CCC

Section 1. Section 3 of chapter 451 of the laws of 2012, amending the labor law relating to permitted deductions from wages, as amended by chapter 368 of the laws of 2018, is amended to read as follows:

Section 3. This act shall take effect on the sixtieth day after it shall have become a law and shall expire and be deemed repealed ~~8~~ 10 years after such effective date.

Section 2. This act shall take effect immediately.

ITEM DDD

Section 1. The opening paragraph of section 3 and section 4 of chapter 456 of the laws of 2018 relating to establishing the digital currency task force, is amended to read as follows:

On or before December 15, ~~2020~~ 2021, the task force shall submit to the governor, the temporary president of the senate and the speaker of the assembly a report containing, but not limited to, the following information based on available data:

Section 4. This act shall take effect immediately and shall expire December 15, ~~2020~~ 2021 when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM EEE

Section 1. Section 2 of chapter 548 of the laws of 2010, amending the New York city charter relating to authorizing the city of New York to sell to abutting property owners real property owned by such city, consisting of tax lots that cannot be independently developed due to the size, shape, configuration and topography of such lots and the zoning regulations applicable thereto, as amended by chapter 505 of the laws of 2015, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire December 31, ~~2020~~ 2025, when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM FFF

Section 1. Section 2 of chapter 402 of the laws of 1994, amending the state administrative procedure act relating to requiring certain agencies to submit regulatory agendas for publication in the state register, as amended by chapter 418 of the laws of 2016, is amended to

read as follows:

Section 2. This act shall take effect on the first day of November next succeeding the date on which it shall have become a law and shall expire and be deemed repealed on December 31, ~~2020~~ 2024, and upon such date the provisions of subdivisions 1 and 2 of section 202-d of the state administrative procedure act as amended by section one of this act shall revert to and be read as set out in law on the date immediately preceding such effective date.

Section 2. This act shall take effect immediately.

ITEM GGG

Section 1. Section 2 of chapter 378 of the laws of 2014, amending the environmental conservation law relating to the taking of sharks, as amended by chapter 427 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed December 31, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM HHH

Section 1. Section 3 of chapter 306 of the laws of 2011, authorizing owners of residential real property in high risk brush fire areas in the borough of Staten Island to cut and remove reeds from their property, as amended by chapter 393 of the laws of 2019, is amended to read as follows:

Section 3. This act shall take effect immediately and shall expire and be deemed repealed December 31, ~~2020~~ 2021.

Section 2. This act shall take effect immediately.

ITEM III

Section 1. Section 6 of chapter 110 of the laws of 2019, relating to creating a temporary state commission to study and investigate how to regulate artificial intelligence, robotics and automation, is amended to read as follows:

Section 6. This act shall take effect immediately and shall expire and be deemed repealed December 31, ~~2020~~ 2021.

Section 2. This act shall take effect immediately.

ITEM JJJ

Section 1. Subdivision 1 of section 1803-a of the real property tax law is amended by adding a new paragraph (ii) to read as follows:

(ii) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-one, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by October first, two thousand twenty.

Section 2. In the event the special assessing unit which is a city has sent out real property tax bills for its fiscal year 2021 before this act shall have become a law, the city shall take such actions as are necessary, consistent with applicable state and local law, to effect the provisions of section one of this act, including, but not limited to, revising the current base proportions and adjusted base proportions, resetting the real property tax rates and sending amended real property tax bills. Provided, however, that nothing in this act shall be deemed to affect the obligation of any taxpayer with respect to the payment of any installment of real property tax for such fiscal year which was due and payable prior to the date such amended real property tax bills are sent; for this purpose, such obligations shall be determined in accordance with the applicable provisions of law that were in effect immediately prior to the effective date of this act, and such city shall be authorized to determine the date on which amended bills are to be sent and the installments of real property tax which are to be reflected therein.

Section 3. This act shall take effect immediately.

ITEM KKK

Section 1. Subparagraph (xix) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 121 of the laws of 2019, is amended to read as follows:

(xix) Notwithstanding any other provision of law, in an approved assessing unit in the town of Orangetown, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand eighteen--two thousand nineteen ~~and~~, two thousand nineteen--two thousand twenty and two thousand twenty--two thousand twenty-one assessment rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year, by more than one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

Section 2. This act shall take effect immediately.

ITEM LLL

Section 1. Subparagraph (xx) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 119 of the laws of 2019, is amended to read as follows:

(xx) Notwithstanding any other provision of law, in an approved assessing unit in the town of Clarkstown, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand seventeen--two thousand eighteen, two thousand eighteen--two thousand nineteen ~~assessment, and~~ two thousand nineteen--two thousand twenty ~~and two thousand twenty--two thousand twenty-one assessment~~ rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year, by more than one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

Section 2. This act shall take effect immediately.

ITEM MMM

Section 1. Subdivision 1 of section 1803-a of the real property tax law is amended by adding a new paragraph (hh) to read as follows:

(hh) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is not a city and for current base proportions to be determined by taxes based on such special assessing unit's two thousand twenty assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than one percent. Where the computation performed pursuant to paragraph (b) of this subdivision would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such special assessing unit shall alter the current base proportion of any or all remaining classes so that the sum of the current base proportions equals one.

Section 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 12 of the laws of 2019, is amended to read as follows:

(iv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Suffolk and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand three - two thousand four, two thousand four - two thousand five and two thousand five - two thousand six assessment rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than two percent, or in the case of the two thousand five--two thousand six, two thousand six--two thousand seven, two thousand seven--two thousand eight, two thousand eight--two thousand nine, two thousand twelve--two thousand thirteen, two thousand thirteen--two thousand fourteen, two thousand fourteen--two thousand fifteen, two thousand fifteen--two thousand sixteen, two thousand sixteen--two thousand seventeen, two thousand seventeen--two thousand eighteen, two thousand eighteen--two thousand nineteen, ~~and~~ two thousand nineteen--two thousand twenty, ~~and two thousand twenty--two thousand twenty-one~~ assessment rolls, one percent. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such two percent or one percent increase whichever is applicable, and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

Section 3. Paragraph (a) of subdivision 3 of section 1903 of the real property tax law is amended by adding a new subparagraph (xxii) to read as follows:

(xxii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand twenty assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year, by more than one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

Section 4. This act shall take effect immediately; provided, however, that section one of this act shall apply to the levy of taxes based on the 2020 assessment roll in a special assessing unit that is not a city and that section three of this act shall apply to the levy of taxes based on the 2020 assessment roll in approved assessing units in the county of Nassau that pass a local law, ordinance or resolution to adopt these provisions.

ITEM NNN

Section 1. Subdivision c of section 208-f of the general municipal law, as amended by chapter 382 of the laws of 2019, is amended to read as follows:

c. Commencing July first, two thousand ~~nineteen~~ twenty the special accidental death benefit paid to a widow or widower or the deceased member's children under the age of eighteen or, if a student, under the age of twenty-three, if the widow or widower has died, shall be escalated by adding thereto an additional percentage of the salary of the deceased member (as increased pursuant to subdivision b of this section) in accordance with the following schedule:

calendar year of death

of the deceased member per centum

1977 or prior	246.1% <u>256.5%</u>
1978	236% <u>246.1%</u>
1979	226.2% <u>236%</u>
1980	216.7% <u>226.2%</u>
1981	207.5% <u>216.7%</u>
1982	198.5% <u>207.5%</u>
1983	189.8% <u>198.5%</u>
1984	181.4% <u>189.8%</u>
1985	173.2% <u>181.4%</u>
1986	165.2% <u>173.2%</u>
1987	157.5% <u>165.2%</u>
1988	150.0% <u>157.5%</u>
1989	142.7% <u>150.0%</u>
1990	135.7% <u>142.7%</u>
1991	128.8% <u>135.7%</u>
1992	122.1% <u>128.8%</u>
1993	115.7% <u>122.1%</u>
1994	109.4% <u>115.7%</u>
1995	103.3% <u>109.4%</u>
1996	97.4% <u>103.3%</u>
1997	91.6% <u>97.4%</u>
1998	86.0% <u>91.6%</u>
1999	80.6% <u>86.0%</u>
2000	75.4% <u>80.6%</u>
2001	70.2% <u>75.4%</u>
2002	65.3% <u>70.2%</u>
2003	60.5% <u>65.3%</u>
2004	55.8% <u>60.5%</u>
2005	51.3% <u>55.8%</u>
2006	46.9% <u>51.3%</u>
2007	42.6% <u>46.9%</u>
2008	38.4% <u>42.6%</u>
2009	34.4% <u>38.4%</u>
2010	30.5% <u>34.4%</u>
2011	26.7% <u>30.5%</u>
2012	23.0% <u>26.7%</u>
2013	19.4% <u>23.0%</u>
2014	15.9% <u>19.4%</u>
2015	12.6% <u>15.9%</u>
2016	9.3% <u>12.6%</u>
2017	6.1% <u>9.3%</u>
2018	3.0% <u>6.1%</u>
2019	0.0% <u>3.0%</u>
<u>2020</u>	<u>0.0%</u>

Section 2. Subdivision c of section 361-a of the retirement and social security law, as amended by chapter 382 of the laws of 2019, is amended to read as follows:

c. Commencing July first, two thousand ~~nineteen~~ twenty, the special accidental death benefit paid to a widow or widower or the deceased member's children under the age of eighteen or, if a student, under the age of twenty-three, if the widow or widower has died, shall be escalated by adding thereto an additional percentage of the salary of the deceased member, as increased pursuant to subdivision b of this section, in accordance with the following schedule:

calendar year of death

of the deceased member per centum

1977 or prior	246.1%	<u>256.5%</u>
1978	236%	<u>246.1%</u>
1979	226.2%	<u>236%</u>
1980	216.7%	<u>226.2%</u>
1981	207.5%	<u>216.7%</u>
1982	198.5%	<u>207.5%</u>
1983	189.8%	<u>198.5%</u>
1984	181.4%	<u>189.8%</u>
1985	173.2%	<u>181.4%</u>
1986	165.2%	<u>173.2%</u>
1987	157.5%	<u>165.2%</u>
1988	150.0%	<u>157.5%</u>
1989	142.7%	<u>150.0%</u>
1990	135.7%	<u>142.7%</u>
1991	128.8%	<u>135.7%</u>
1992	122.1%	<u>128.8%</u>
1993	115.7%	<u>122.1%</u>
1994	109.4%	<u>115.7%</u>
1995	103.3%	<u>109.4%</u>
1996	97.4%	<u>103.3%</u>
1997	91.6%	<u>97.4%</u>
1998	86.0%	<u>91.6%</u>
1999	80.6%	<u>86.0%</u>
2000	75.4%	<u>80.6%</u>
2001	70.2%	<u>75.4%</u>
2002	65.3%	<u>70.2%</u>
2003	60.5%	<u>65.3%</u>
2004	55.8%	<u>60.5%</u>
2005	51.3%	<u>55.8%</u>
2006	46.9%	<u>51.3%</u>
2007	42.6%	<u>46.9%</u>
2008	38.4%	<u>42.6%</u>
2009	34.4%	<u>38.4%</u>
2010	30.5%	<u>34.4%</u>
2011	26.7%	<u>30.5%</u>
2012	23.0%	<u>26.7%</u>
2013	19.4%	<u>23.0%</u>
2014	15.9%	<u>19.4%</u>
2015	12.6%	<u>15.9%</u>
2016	9.3%	<u>12.6%</u>
2017	6.1%	<u>9.3%</u>
2018	3.0%	<u>6.1%</u>
2019	0.0%	<u>3.0%</u>
<u>2020</u>		<u>0.0%</u>

Section 3. This act shall take effect July 1, 2020.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend both the General Municipal Law and the Retirement and Social Security Law to increase the salary used in the computation of the special accidental death benefit by 3% in cases where the date of death was before 2020.

Insofar as this bill would amend the Retirement and Social Security Law, it is estimated that there would be an additional annual cost of approximately \$606,000 above the approximately \$13.6 million current annual cost of this benefit. This cost would be shared by the State of New York and all participating employers of the New York State and Local Police and Fire Retirement System.

Summary of relevant resources:

The membership data used in measuring the impact of the proposed change was the same as that used in the March 31, 2019 actuarial valuation. Distributions and other statistics can be found in the 2019 Report of the Actuary and the 2019 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015, 2016, 2017, 2018, and 2019 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Adult and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2019 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 24, 2020, and intended for use only during the 2020 Legislative Session, is Fiscal Note No. 2020-57, prepared by the Actuary for the New York State and Local Retirement System.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend General Municipal Law (GML) Section 208-f(c) to increase certain Special Accidental Death Benefits (SADB) for surviving spouses, dependent children, and certain other individuals (Eligible Beneficiaries) of former uniformed employees of the City of New York and the New York City Health and Hospitals Corporation, and for certain former employees of the Triborough Bridge and Tunnel Authority, who were members of certain New York City Pension Funds or Retirement Systems (NYCRS) and died as a natural and proximate result of an accident sustained in the performance of duty.

Effective Date: July 1, 2020.

BACKGROUND: Under the GML, the basic SADB is defined as:

The salary of the deceased member at date of death (or, in certain instances, a greater salary based on a higher rank or other status) (Final Salary), less the following payments to an Eligible Beneficiary:

* Any NYCRS death benefit as adjusted by any Supplementation or Cost-of-Living Adjustment (COLA), * Any Social Security death benefit, and * Any Workers' Compensation benefit.

The SADB is paid to the deceased member's surviving spouse, if alive.

If the spouse is no longer alive, the SADB is paid to the deceased member's children until age eighteen or until age twenty-three if a student. If neither a spouse nor a dependent child is alive, the SADB may be paid to certain other individuals, if eligible, in accordance with certain laws related to the World Trade Center attack.

The GML also provides that the SADB is subject to escalation based on the calendar year in which the former member died. The SADB has traditionally been increased by a cumulative, incremental percentage of Final Salary based on the calendar year of the member's death.

IMPACT ON BENEFITS: With respect to the NYCRS, the proposed legislation would impact the SADB payable to certain survivors of members of the:

- * New York City Employees' Retirement System (NYCERS),
- * New York City Police Pension Fund (POLICE), or
- * New York City Fire Pension Fund (FIRE), and who were employed by one of the following employers in certain positions:
 - * New York City Police Department - Uniformed Position,
 - * New York City Fire Department - Uniformed Position,
 - * New York City Department of Sanitation - Uniformed Position,
 - * New York City Housing Authority - Uniformed Position,
 - * New York City Transit Authority - Uniformed Position,
 - * New York City Department of Correction - Uniformed Position,
 - * New York City - Uniformed Position as Emergency Medical Technician (EMT),

* New York City Health and Hospitals Corporation - Uniformed Position as EMT, or

* Triborough Bridge and Tunnel Authority - Bridge and Tunnel Position.

Under the proposed legislation, effective July 1, 2020, an additional 3.0% of Final Salary would be applied to the SADB paid due to deaths occurring in each calendar year on and after 1977. The SADB for deaths occurring prior to 1977 would receive the same escalation as deaths occurring in 1977.

FINANCIAL IMPACT - PRESENT VALUES: Based on the Eligible Beneficiaries of deceased NYCERS members who would be impacted by this proposed legislation and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$52.0 million.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: As a result of the past four decades' practice of providing 3.0% COLAs on the SADB each year, and the likelihood that COLAs will continue to be granted in the future, the Actuary assumes that the SADB benefit will continue to increase 3.0% per year in the future in determining NYCERS employer contributions. Therefore, the costs of this proposed legislation have already been accounted for and will not result in a further increase in employer contributions. There will, however, be a decrease in employer contributions if the proposed legislation is not enacted.

In accordance with Section 13-638.2(k-2) of the Administrative Code of the City of New York (ACCNY), new Unfunded Accrued Liability to benefit changes are to be amortized as determined by the Actuary, but are generally amortized over the remaining working lifetime of those impacted by the benefit changes. However, since changes in the SADB COLA paid are not known in advance, the decrease in expected pension payments due to this legislation not passing would be treated as an actuarial gain.

These actuarial gains would be amortized over a 15-year period (14 payments under the One-Year Lag Methodology (OYLM)) using level dollar payments. This would result in a decrease in NYCERS annual employer contributions of approximately \$6.2 million each year.

CONTRIBUTION TIMING: For the purposes of this Fiscal Note, it is assumed that the changes in the PVFB and annual employer contributions if this proposed legislation fails to pass, would be reflected for the first time in the Final June 30, 2021 actuarial valuations of NYCERS, POLICE, and FIRE. In accordance with the OYLM used to determine employer contributions, the decrease in employer contributions would first be reflected in Fiscal Year 2023.

CENSUS DATA: The estimates presented herein are based upon the census data for such Eligible Beneficiaries provided by NYCERS.

		Annual Accidental Death
Number of Deceased Members		Benefit Prior to Proposed
Retirement System with Eligible Survivors		July 1, 2019 Increase
		(\$ Millions)
NYCERS	40	\$ 3.7
POLICE	426	48.6
FIRE	<u>643</u>	<u>77.3</u>
Total	1,109	\$129.6

ACTUARIAL ASSUMPTIONS AND METHODS: The changes in the PVFB and annual employer contributions presented herein have been calculated based on the actuarial assumptions and methods in effect for the June 30, 2019 (Lag) actuarial valuations used to determine the Preliminary Fiscal Year 2021 employer contributions of NYCERS, POLICE, and FIRE.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, as well as certain demographic characteristics of NYCERS, POLICE and FIRE and other exogenous factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

* The initial, additional administrative costs of NYCERS, POLICE, and FIRE and other New York City agencies to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Sherry S. Chan, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am a Fellow of the Society of Actuaries, an Enrolled Actuary under the Employee Retirement Income and Security Act of 1974, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2020-16 dated March 18, 2020 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Police Pension Fund, and New York City Fire Pension Fund. This estimate is intended for use only during the 2020 Legislative Session.

Section 1. Section 2 of chapter 633 of the laws of 2006, amending the public health law relating to the home based primary care for the elderly demonstration project, as amended by chapter 124 of the laws of 2015, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed January 1, ~~2024~~ 2026.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2021.

ITEM PPP

Section 1. Section 3 of chapter 329 of the laws of 2015, amending the vehicle and traffic law relating to the residential parking system in the village of Dobbs Ferry in the county of Westchester, as amended by chapter 240 of the laws of 2017, is amended to read as follows:

Section 3. This act shall take effect on the sixtieth day after it shall have become a law and shall expire on January 1, ~~2024~~ 2025 when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM QQQ

Section 1. Section 3 of chapter 383 of the laws of 1991, relating to the incorporation of the New York Zoological Society, as amended by chapter 39 of the laws of 2015, is amended to read as follows:

Section 3. This act shall take effect immediately, provided, however, that section two of this act shall take effect ~~July 1~~ December 31, 2020 2025.

Section 2. This act shall take effect immediately.

ITEM RRR

Section 1. The opening paragraph of paragraph (a) of subdivision 1 of section 489 of the real property tax law, as amended by chapter 72 of the laws of 2019, is amended to read as follows:

Any city to which the multiple dwelling law is applicable, acting through its local legislative body or other governing agency, is hereby authorized and empowered, to and including January first, two thousand ~~twenty~~ twenty-one, to adopt and amend local laws or ordinances providing that any increase in assessed valuation of real property shall be exempt from taxation for local purposes, as provided herein, to the extent such increase results from:

Section 2. The closing paragraph of subparagraph 6 of paragraph (a) of subdivision 1 of section 489 of the real property tax law, as amended by chapter 72 of the laws of 2019, is amended to read as follows:

Such conversion, alterations or improvements shall be completed within thirty months after the date on which same shall be started except that such thirty month limitation shall not apply to conversions of residential units which are registered with the loft board in accordance with article seven-C of the multiple dwelling law pursuant to subparagraph one of this paragraph. Notwithstanding the foregoing, a sixty month period for completion shall be available for alterations or improvements undertaken by a housing development fund company organized pursuant to article eleven of the private housing finance law, which are carried out with the substantial assistance of grants, loans or subsidies from any federal, state or local governmental agency or instrumentality or which are carried out in a property transferred from such city if alterations and improvements are completed within seven years after the date of transfer. In addition, the local housing agency is hereby empowered to grant an extension of the period of completion for any project carried out with the substantial assistance of grants, loans or subsidies from any federal, state or local governmental agency or instrumentality, if such alterations or improvements are completed within sixty months from commencement of construction. Provided, further, that such conversion, alterations or improvements shall in any event be completed prior to June thirtieth, two thousand ~~twenty~~ twenty-one. Exemption for conversions, alterations or improvements pursuant to subparagraph one, two, three or four of this paragraph shall continue for a period not to exceed fourteen years and begin no sooner than the first quarterly tax bill immediately following the completion of such conversion, alterations or improvements. Exemption for alterations or improvements pursuant to this subparagraph or subparagraph five of this paragraph shall continue for a period not to exceed thirty-four years and shall begin no sooner than the first quarterly tax bill immediately following the completion of such alterations or improvements. Such exemption shall be equal to the increase in the valuation which is subject to exemption in full or proportionally under this subdivision for ten or thirty years, whichever is applicable. After such period of time, the amount of such exempted assessed valuation of such improvements shall be reduced by twenty percent in each succeeding year until the assessed value of the improvements are fully taxable. Provided, however, exemption for any conversion, alterations or improvements which are aided by a loan or grant under article eight, eight-A, eleven, twelve, fifteen or twenty-two of the private housing finance law, section six hundred ninety-six-a or section ninety-nine-h of the general municipal law, or section three hundred twelve of the housing act of nineteen hundred sixty-four (42 U.S.C.A. 1452b), or the Cranston-Gonzalez national affordable housing act (42 U.S.C.A. 12701 et. seq.), or started after July first, nineteen hundred eighty-three by a housing development fund company organized pursuant to article eleven of the private housing finance law which are carried out with the substantial assistance of grants, loans or subsidies from any federal, state or local governmental agency or instrumentality or which are carried out in a property transferred from any city and where alterations and improvements are completed within seven years after the date of transfer may commence at the beginning of any tax quarter subsequent to the start of such conversion, alterations or improvements and prior to the completion of such conversion, alterations or improvements.

Section 3. This act shall take effect immediately.

ITEM SSS

Section 1. Section 3 of chapter 831 of the laws of 1981, amending the labor law relating to fees and expenses in unemployment insurance proceedings, as amended by chapter 257 of the laws of 2018, is amended to read as follows:

Section 3. This act shall take effect January 1, 1982, provided, however, that paragraphs (a) and (c) of subdivision 3 of section 538 of the labor law as added by section one of this act shall remain in full force and effect until December 31, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM TTT

Section 1. Paragraph 3 of subsection (c) of section 6302 of the insurance law, as amended by chapter 438 of the laws of 2018, is amended to read as follows:

(3) until ~~December thirty-first~~ June thirtieth, two thousand ~~twenty~~ twenty-three, a domestic property/casualty insurance company that maintains at all times a surplus to policyholders of at least twice the minimum surplus to policyholders required to be maintained for the kinds of insurance that it is authorized to write in this state, or an insurer licensed pursuant to article sixty-one of this chapter as a reciprocal insurer that maintains at all times a surplus to policyholders of at least the minimum surplus to policyholders required to be maintained for the kinds of insurance that it is authorized to write in this state, provided that the domestic property/casualty insurance company or reciprocal insurer: (A) has total direct premiums comprised of at least ninety percent medical malpractice insurance; (B) assumes reinsurance premiums in an amount that is less than five percent of total direct premiums written; and (C) writes ninety percent of its total direct premiums in this state.

Section 2. This act shall take effect immediately.

ITEM UUU

Section 1. The opening paragraph of subparagraph (B) of paragraph 2 of subdivision (b) of section 1402 of the tax law, as amended by chapter 272 of the laws of 2017, is amended to read as follows:

For purposes of this subdivision, the phrase "real estate investment trust transfer" shall mean any conveyance of real property or an interest therein to a REIT, or to a partnership or corporation in which a REIT owns a controlling interest immediately following the conveyance, which conveyance (I) occurs in connection with the initial formation of the REIT, provided that the conditions set forth in clauses (i) and (ii) of this subparagraph are satisfied, or (II) in the case of any real estate investment trust transfer occurring on or after July thirteenth, nineteen hundred ninety-six and before September first, two thousand ~~twenty~~ twenty-three, is described in the last sentence of this subparagraph.

Section 2. Subparagraph 2 of paragraph (xi) of subdivision (b) of section 1201 of the tax law, as amended by chapter 272 of the laws of 2017, is amended to read as follows:

(2) any issuance or transfer of an interest in a REIT, or in a partnership or corporation in which a REIT owns a controlling interest immediately following the issuance or transfer, in connection with a transaction described in subparagraph one of this paragraph. Notwithstanding the foregoing, a transaction described in the preceding sentence shall not constitute a real estate investment trust transfer unless (A) it occurs in connection with the initial formation of the REIT and the conditions described in subparagraphs three and four of this paragraph are satisfied, or (B) in the case of any real estate investment trust transfer occurring on or after July thirteenth, nineteen hundred ninety-six and before September first, two thousand ~~twenty~~ twenty-three, the transaction is described in subparagraph five of this paragraph in which case the provisions of such subparagraph shall apply.

Section 3. Subparagraph (B) of paragraph 2 of subdivision e of section 11-2102 of the administrative code of the city of New York, as amended by chapter 272 of the laws of 2017, is amended to read as follows:

(B) any issuance or transfer of an interest in a REIT, or in a partnership or corporation in which a REIT owns a controlling interest immediately following the issuance or transfer in connection with a transaction described in subparagraph (A) of this paragraph. Notwithstanding the foregoing, a transaction described in the preceding sentence shall not constitute a real estate investment trust transfer unless (i) it occurs in connection with the initial formation of the REIT and the conditions described in subparagraphs (C) and (D) of this paragraph are satisfied, or (ii) in the case of any real estate investment trust transfer occurring on or after July thirteenth, nineteen hundred ninety-six and before September first, two thousand ~~twenty~~ twenty-three, the transaction is described in subparagraph (E) of this paragraph in which case the provision of such subparagraph shall apply.

Section 4. This act shall take effect immediately.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or item thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Items A through UUU of this act shall be as specifically set forth in the last section of such Items.

SUBPART C

Section 1. This Subpart enacts into law legislation providing for the imposition of sales and compensating use taxes by certain municipalities. Each component is wholly contained within an Item identified as Items A through EEE. The effective date for each particular provision contained within an Item is set forth in the last section of such Item. Any provision of any section contained within an

Item, including the effective date of the Item, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Item in which it is found. Section three of this Subpart sets forth the general effective date of this Subpart.

ITEM A

Section 1. Clause 10 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart A of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(10) the county of Albany is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Notwithstanding any inconsistent provision of law, if the county of Albany imposes the additional one percent rate of sales and compensating use taxes authorized by section one of this act for any portion of the period during which the county is so authorized to impose such additional one percent rate of such taxes, then such county of Albany shall allocate and distribute quarterly to the cities and the area in the county outside the cities the same proportion of net collections attributable to such additional one percent rate of such taxes as such county is allocating and distributing the net collections from the county's three percent rate of such taxes as of the date this act shall have become a law, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed to the towns and villages in such county in the same manner as the net collections attributable to such county's three percent rate of such taxes are allocated and distributed to such towns and villages as of the date this act shall have become a law. In the event that any city in the county of Albany exercises its prior right to impose tax pursuant to section 1224 of the tax law, then the county of Albany shall not be required to allocate and distribute net collections in accordance with the previous sentence for any period of time during which any such city tax is in effect.

Section 3. This act shall take effect immediately.

ITEM B

Section 1. Clause 8 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart B of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(8) the county of Allegany is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred eighty-six and ending November thirtieth, two thousand four; and (ii) one and one-half percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand four and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM C

Section 1. Clause 18 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart C of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(18) the county of Broome is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred ninety-four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM D

Section 1. Clause 5 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart D of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(5) the county of Cattaraugus is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred eighty-six and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM E

Section 1. Clause 9 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart E of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(9) the county of Cayuga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM F

Section 1. Clause 38 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart F of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(38) the county of Chautauqua is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one and one-quarter percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand five and ending August thirty-first, two thousand six; (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand six and ending November thirtieth, two thousand seven; (iii) three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten; (iv) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen; and (v) one percent additional to the three percent rate authorized above in this clause for such county for the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-o of the tax law, as amended by section 2 of subpart F of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen, the county shall allocate three-tenths of the net collections from the additional one-half of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one-half of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three, the county shall allocate three-twentieths of the net collections from the additional one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. The net collections from the additional rates imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county to be used for purposes above described.

Section 3. This act shall take effect immediately.

ITEM G

Section 1. Clause 27 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart G of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(27) the county of Chemung is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand two, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM H

Section 1. Clause 24 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart H of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(24) the county of Chenango is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM I

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart I of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(36) the county of Clinton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Subdivision (cc) of section 1224 of the tax law, as amended by section 2 of subpart I of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(cc) The county of Clinton shall have the sole right to impose the additional one percent rate of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional rate of tax shall not be subject to preemption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent rate of tax which the county of Clinton is authorized and empowered to adopt pursuant to section twelve hundred ten of this article. Net collections from any additional rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand ~~twenty~~ twenty-three, pursuant to the authority of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this article.

Section 3. This act shall take effect immediately.

ITEM J

Section 1. Clause 21 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart J of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(21) the county of Columbia is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred ninety-five, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM K

Section 1. Clause 12 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart K of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(12) the county of Cortland is hereby further authorized and empowered to adopt and amend local laws, ordinances, or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM L

Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart L of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(41) the county of Delaware is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM M

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart M of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(29) the county of Dutchess is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three.

Section 2. This act shall take effect immediately.

ITEM N

Section 1. Clause 4 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart N of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand ~~twenty~~ twenty-three; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Subdivision 2 of section 1262-q of the tax law, as amended by section 2 of subpart N of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(2) Net collections from the additional three-quarters of one percent rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand ~~twenty~~ twenty-three, pursuant to the authority of item (ii) of clause (4) of subparagraph (i) of the opening paragraph of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement the county entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part.

Section 3. This act shall take effect immediately.

ITEM O

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart O of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(36) the county of Essex is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM P

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart P of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(40) the county of Franklin is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM Q

Section 1. Clause 39 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart Q of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(39) the county of Fulton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM R

Section 1. Clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart R of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(20) the county of Genesee is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Notwithstanding any other provision of law to the contrary, the one percent increase in sales and compensating use taxes authorized for the county of Genesee until November 30, 2023 pursuant to clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, shall be divided in the same manner and proportion as the existing three percent sales and compensating use taxes in such county are divided.

Section 3. This act shall take effect immediately.

ITEM S

Section 1. Clause 15 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart S of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(15) the county of Greene is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred ninety-three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM T

Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as added by section 1 of subpart T of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(41) The county of Hamilton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM U

Section 1. Clause 19 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart U of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(19) the county of Herkimer is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1210-E of the tax law, as amended by section 2 of subpart U of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1210-E. Sales and compensating use taxes within Herkimer county. In addition to the taxes imposed by section twelve hundred ten of this subpart or any other provision of law, the county of Herkimer is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing within the territorial limits of such county additional sales and compensating use taxes at the rate of one-quarter of one percent for the period beginning December first, two thousand seven and ending November thirtieth, two thousand ~~twenty~~ twenty-three, which taxes shall be identical to the taxes imposed by such county pursuant to the authority of section twelve hundred ten of this subpart. Except as hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section.

Section 3. Section 1262-s of the tax law, as amended by section 3 of subpart U of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-s. Disposition of net collections from the additional one-quarter of one percent rate of sales and compensating use taxes in the county of Herkimer. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the additional one-quarter of one percent rate of sales and compensating use taxes authorized by section twelve hundred ten-E of this article for all or any portion of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ~~twenty~~ twenty-three, the county shall use all net collections from such additional one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from the additional rate imposed pursuant to section twelve hundred ten-E of this article shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional tax, after the expenses of such construction are paid, shall be deposited by the county of Herkimer in the general fund of such county for any county purpose.

Section 4. This act shall take effect immediately.

ITEM V

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart V of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(37) the county of Jefferson is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand fifteen, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM W

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart W of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(36) the county of Lewis is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM X

Section 1. Clause 32 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart X of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(32) the county of Livingston is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-p of the tax law, as amended by section 2 of subpart X of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-p. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Livingston. Notwithstanding any contrary provision of law, if the county of Livingston imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning June first, two thousand three and ending November thirtieth, two thousand ~~twenty~~ twenty-three, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Livingston in the general fund of such county for any county purpose.

Section 3. This act shall take effect immediately.

ITEM Y

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart Y of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(35) the county of Madison is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM Z

Section 1. Clause 25 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart Z of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(25) the county of Monroe is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for the period of December 1, 2020 through November 30, 2023 in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and county of Monroe. The amount of the ninety and three-quarters percent to be distributed and allocated to the city of Rochester and county of

Monroe shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues pursuant to sections 1262 and 1262-g of the tax law and this section shall result in the same total amount being distributed and allocated to the city of Rochester and county of Monroe. The amount so distributed and allocated to the county shall be used for county purposes. The foregoing cash payments to the school districts shall be allocated on the basis of the enrolled public school pupils, thereof, as such term is used in subdivision (b) of section 1262 of the tax law, residing in the county of Monroe. The cash payments to the towns located within the county of Monroe shall be allocated on the basis of the ratio which the population of each town, exclusive of the population of any village or portion thereof located within a town, bears to the total population of the towns, exclusive of the population of the villages located within such towns. The cash payments to the villages located within the county shall be allocated on the basis of the ratio which the population of each village bears to the total population of the villages located within the county. The term population as used in this section shall have the same meaning as used in subdivision (b) of section 1262 of the tax law.

Section 3. The net collections resulting from the additional sales and compensating use taxes, as authorized by this act, shall not be included in determining a sales tax increase or decrease as defined in paragraphs (c) and (d) of subdivision 1 of section 1262-g of the tax law.

Section 4. Severability. If any clause, sentence, paragraph, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or item thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 5. This act shall take effect immediately.

ITEM AA

Section 1. Clause 31 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart AA of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(31) the county of Montgomery is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM BB

Section 1. Clause 2 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart BB of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(2) the county of Nassau is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand ~~twenty~~ twenty-three, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-e of the tax law, as amended by section 2 of subpart BB of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-e. Establishment of local government assistance programs in Nassau county. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand ~~twenty~~ twenty-three, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal one-third of the revenues received by such county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, two thousand eleven, two thousand twelve, two thousand thirteen, two thousand fourteen, two thousand fifteen, two thousand sixteen, two thousand seventeen, two thousand eighteen, two thousand nineteen and , two thousand twenty, ~~two thousand twenty-one, two thousand twenty-two and two thousand twenty-three~~ two thousand twenty-one, two thousand twenty-two and two thousand twenty-three additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article. The monies for such special local assistance shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand ~~twenty~~ twenty-three, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such

county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article.

Section 3. This act shall take effect immediately.

ITEM CC

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart CC of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(29) the county of Niagara is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-n of the tax law, as amended section 2 of subpart CC of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-n. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand three and ending November thirtieth, two thousand ~~twenty~~ twenty-three, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

Section 3. This act shall take effect immediately.

ITEM DD

Section 1. Clause 13 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart DD of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three; and also (ii) at a rate which is three-quarters of one percent or one-half of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eight and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-g of the tax law, as amended by section 2 of subpart DD of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-g. Oneida county allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes. Notwithstanding any contrary provision of law, if the county of Oneida imposes sales and compensating use taxes at a rate which is one percent additional to the three percent rate authorized by section twelve hundred ten of this article, as authorized by such section, (a) where a city in such county imposes tax pursuant to the authority of subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such additional one percent rate of the county's taxes collected in such city's boundaries; (b) where a city in such county does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the net collections attributable to one-half of the county's additional one percent rate of tax calculated on the basis of the ratio which such city's population bears to the county's total population, such populations as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county; and (c) provided, however, that such county shall dedicate the first one million five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such additional one percent rate of tax imposed for any of the periods: September first, two thousand twelve through August thirty-first, two thousand thirteen; September first, two thousand thirteen through August thirty-first, two thousand fourteen; and September first, two thousand fourteen through August thirty-first, two thousand fifteen; September first, two thousand fifteen through August thirty-first, two thousand sixteen; and September first, two thousand sixteen through August thirty-first, two thousand seventeen; September first, two thousand seventeen through August thirty-first, two thousand eighteen; ~~and September first, two thousand eighteen through August thirty-first, two thousand twenty; and~~ September first, two thousand twenty through August thirty-first, two thousand twenty-three, to an allocation on a per capita basis, utilizing figures from the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the year for which such allocation is made, which special census must include

the entire area of such county, to be allocated and distributed among the towns of Oneida county by appropriation of its board of legislators; provided, further, that nothing herein shall require such board of legislators to make any such appropriation until it has been notified by any town by appropriate resolution and, in any case where there is a village wholly or partly located within a town, a resolution of every such village, embodying the agreement of such town and village or villages upon the amount of such appropriation to be distributed to such village or villages out of the allocation to the town or towns in which it is located.

Section 3. This act shall take effect immediately.

ITEM EE

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart EE of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(37) the county of Onondaga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2020 and ending November 30, 2021, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

Section 3. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2021 and ending November 30, 2022, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

Section 4. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2022 and ending November 30, 2023, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

Section 5. This act shall take effect immediately.

ITEM FF

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart FF of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(40) the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand ~~twenty~~ twenty-three; and also (B) at a rate that is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and that is also additional to the one-eighth of one percent rate authorized in this clause for such county, for the period beginning September first, two thousand nine and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM GG

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart GG of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(35) the county of Orange is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during the period commencing December 1, 2020, and ending November 30, 2023, pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

Section 3. This act shall take effect immediately.

ITEM HH

Section 1. Clause 16 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart HH of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(16) the county of Orleans is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, nineteen hundred ninety-three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM II

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart II of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(36) the county of Oswego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM JJ

Section 1. Clause 34 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart JJ of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(34) the county of Otsego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM KK

Section 1. Clause 39 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart KK of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(39) the county of Putnam is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five and ending August thirty-first, two thousand seven; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand seven and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM LL

Section 1. Clause 3 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart LL of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(3) the county of Rensselaer is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM MM

Section 1. Clause 23 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart MM of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(23) the county of Rockland is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) five-eighths of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand two, and ending November thirtieth, two thousand ~~twenty~~ twenty-three; and also (ii) at a rate which is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the five-eighths of one percent rate also authorized above in this clause for such county, for the period beginning March first, two thousand seven and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-l of the tax law, as amended by section 2 of subpart MM of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-1. Allocation and distribution of net collections from the additional rate of sales and compensating use tax in Rockland county. 1. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional five-eighths of one

percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand two, and ending November thirtieth, two thousand ~~twenty~~ twenty-three, such county shall allocate and distribute twenty percent of the net collections from such additional rate to the towns and villages in the county in accordance with subdivision (c) of section twelve hundred sixty-two of this part on the basis of the ratio which the population of each such town or village bears to such county's total population; and 2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand seven, and ending November thirtieth, two thousand ~~twenty~~ twenty-three, such county shall allocate and distribute sixteen and two-thirds percent of the net collections from such additional rate to the general funds of towns and villages within the county of Rockland with existing town and village police departments from March first, two thousand seven through December thirty-first, two thousand seven and thirty-three and one-third percent of the net collections from such additional rate from January first, two thousand eight through November thirtieth, two thousand ~~twenty~~ twenty-three. The monies allocated and distributed pursuant to this subdivision shall be allocated and distributed to towns and villages with police departments on the basis of the number of full-time equivalent police officers employed by each police department and shall not be used for salaries heretofore or hereafter negotiated.

Section 3. This act shall take effect immediately.

ITEM NN

Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart NN of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(41) The county of St. Lawrence is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM OO

Section 1. Clause 31 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart OO of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(31) the county of Schenectady is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM PP

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart PP of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(35) the county of Schoharie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM QQ

Section 1. Clause 22 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart QQ of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(22) the county of Schuyler is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-nine, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM RR

Section 1. Clause 28 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart RR of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(28) the county of Seneca is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM SS

Section 1. Clause 26 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart SS of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(26) the county of Steuben is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 1262-h of the tax law, as amended by section 2 of subpart SS of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 1262-h. Allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the additional one percent rate of tax authorized by section twelve hundred ten of this article (a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand nine and ending November thirtieth, two thousand eleven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred ten thousand dollars, to the city of Corning the sum of seven hundred ten thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand eleven and ending November thirtieth, two thousand thirteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred forty thousand dollars, to the city of Corning the sum of seven hundred forty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand fifteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand seventeen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seventeen and ending November thirtieth, two thousand twenty, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred eighty thousand dollars, to the city of Corning the sum of seven hundred eighty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand twenty and ending November thirtieth, two thousand twenty-three, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred eighty thousand dollars, to the city of Corning the sum of seven hundred eighty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area.

Section 3. This act shall take effect immediately.

ITEM TT

Section 1. Clause 14 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart TT of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(14) the county of Suffolk is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand one and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Subdivision (c) of section 1262-j of the tax law, as amended by section 2 of subpart TT of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(c) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the increase of one percent to the tax authorized by section twelve hundred ten of this article for the period beginning June first, two thousand one and ending November thirtieth, two thousand ~~twenty~~ twenty-three, imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate such net collections as follows: no less than one-eighth and no more than three-eighths of such net collections received shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

Section 3. This act shall take effect immediately.

ITEM UU

Section 1. Clause 33 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart UU of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(33) the county of Sullivan is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three; and (ii) an additional one-half of one percent in addition to the other rates authorized above in this paragraph for such county for the period beginning June first, two thousand seven and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM VV

Section 1. Clause 17 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart VV of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(17) the county of Tioga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-three, and ending November thirtieth, two thousand three; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM WW

Section 1. Clause 11 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart WW of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(11) the county of Tompkins is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one-half or one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM XX

Section 1. Clause 7 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart XX of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(7) the county of Ulster is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, as amended by section 2 of subpart XX of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 3. If, pursuant to the authority of this act, the county of Ulster imposes sales and compensating use taxes at a rate greater than three percent for all or any portion of the period commencing September 1, 2002, and ending November 30, ~~2020~~ 2023, net collections from such additional rate of tax imposed during such period shall be deemed to be, and shall be included in, net collections subject to such county's existing agreement with the city of Kingston entered into pursuant to subdivision (c) of section 1262 of the tax law and such net collections shall be allocated in accordance with such agreement.

Section 3. This act shall take effect immediately.

ITEM YY

Section 1. Clause 34 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart YY of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(34) the county of Wayne is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM ZZ

Section 1. Clause 6 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart ZZ of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(6) the county of Wyoming is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM AAA

Section 1. Clause 30 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart AAA of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(30) the county of Yates is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand three, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM BBB

Section 1. Clause 6 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart BBB of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(6) the city of Oswego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, two thousand four, and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM CCC

Section 1. Clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart CCC of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(1) the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (a) one percent additional to the three percent rate authorized above in this paragraph for such city; and (b) one-half of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning September first, two thousand fifteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Section 7 of chapter 67 of the laws of 2015, amending the tax law relating to authorizing the city of Yonkers to impose additional sales tax, as amended by section 2 of subpart CCC of part A of chapter 61 of the laws of 2017, is amended to read as follows:

Section 7. This act shall take effect immediately and shall expire and be deemed repealed November 30, ~~2020~~ 2023.

Section 3. This act shall take effect immediately; provided, however, that the amendments to clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law made by section one of this act shall not affect the expiration and reversion of such clause and shall be deemed expired therewith.

ITEM DDD

Section 1. Clause 4 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart DDD of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(4) the city of New Rochelle is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending December thirty-first, two thousand ~~twenty~~ twenty-three;

Section 2. This act shall take effect immediately.

ITEM EEE

Section 1. Clause 42 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 43 of the laws of 2019, is amended to read as follows:

(42) the county of Westchester is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning August first, two thousand nineteen and ending November thirtieth, two thousand ~~twenty~~ twenty-three;

Section 2. Subdivision e of section 4 and section 5, 7 and 16 of chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, as amended by chapter 43 of the laws of 2019, are amended to read as follows:

e. "Spending limitation" means the maximum amount of county spending established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 ~~and~~, 2020, 2021, 2022 and 2023.

Section 5. Establishment of annual spending limitation. a. For county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 ~~and~~, 2020, 2021, 2022 and 2023 there shall be in effect an annual spending limitation. The spending limitation shall be derived from a fixed percentage reflecting the ratio of base year spending to county personal income. County personal income for such calculation shall be for the period January 1, 1986 through December 31, 1986. Such percentage shall be applied to county personal income for the period January 1, 1989 through December 31, 1989, to determine the spending limitation for county fiscal year 1992; to determine the spending limitation for county fiscal year 1993, such percentage shall be applied to county personal income for the period January 1, 1990 through December 31, 1990; to determine the spending limitation for county fiscal year 1994, such percentage shall be applied to county personal income for the period January 1, 1991 through December 31, 1991; to determine the spending limitation for county fiscal year 1995, such percentage shall be applied to county personal income for the period January 1, 1992 through December 31, 1992; to determine the spending limitation for county fiscal year 1996, such percentage shall be applied to county personal income for the period January 1, 1993 through December 31, 1993; to determine the spending limitation for county fiscal year 1997, such percentage shall be applied to county personal income for the period January 1, 1994 through December 31, 1994; to determine the spending limitation for county fiscal year 1998, such percentage shall be applied to county personal income for the period January 1, 1995 through December 31, 1995; to determine the spending limitation for county fiscal year 1999, such percentage shall be applied to county personal income for the period January 1, 1996 through December 31, 1996; to determine the spending limitation for county fiscal year 2000, such percentage shall be applied to county personal income for the period January 1, 1997 through December 31, 1997; to determine the spending limitation for county fiscal year 2001, such percentage shall be applied to county personal income for the period January 1, 1998 through December 31, 1998; to determine the spending limitation for county fiscal year 2002, such percentage shall be applied to county personal income for the period January 1, 1999 through December 31, 1999; to determine the spending limitation for county fiscal year 2003, such percentage shall be applied to county personal income for the period January 1, 2000 through December 31, 2000; to determine the spending limitation for county fiscal year 2004, such percentage shall be applied to county personal income for the period January 1, 2001 through December 31, 2001; to determine the spending limitation for county fiscal year 2005, such percentage shall be applied to county personal income for the period January 1, 2002 through December 31, 2002; to determine the spending limitation for county fiscal year 2006, such percentage shall be applied to county personal income for the period January 1, 2003 through December 31, 2003; to determine the spending limitation for the county fiscal year 2007, such percentage shall be applied to county personal income for the period January 1, 2004 through December 31, 2004; to determine the spending limitation for the county fiscal year 2008, such percentage shall be applied to county personal income for the period January 1, 2005 through December 31, 2005; to determine the spending limitation for the county fiscal year 2009, such percentage shall be applied to county personal income for the period January 1, 2006 through December 31, 2006; to determine the spending limitation for the county fiscal year 2010, such percentage shall be applied to county personal income for the period January 1, 2007 through December 31, 2007; to determine the spending limitation for the county fiscal year 2011, such percentage shall be applied to county personal income for the period January 1, 2008 through December 31, 2008; to determine the spending limitation for the county fiscal year 2012, such percentage shall be applied to county personal income for the period January 1, 2009 through December 31, 2009; to determine the spending limitation for the county fiscal year 2013, such percentage shall be applied to county personal income for the period January 1, 2010 through December 31, 2010; to determine the spending limitation for the county fiscal year 2014, such percentage shall be applied to county personal income for the period January 1, 2011 through December 31, 2011; to determine the spending limitation for the county fiscal year 2015, such percentage shall be applied to county personal income for the period January 1, 2012 through December 31, 2012; to determine the spending limitation for county fiscal year 2016, such percentage shall be applied to the county personal income for the period January 1, 2013 through December 31, 2013; to determine the spending limitation for the county fiscal year 2017, such percentage shall be applied to county personal income for the period January 1, 2014 through December 31, 2014; and to determine the spending limitation for county fiscal year 2018, such percentage shall be applied to the county personal income for the period January 1, 2015 through December 31, 2015; to determine the spending limitation for the county fiscal year 2019, such percentage shall be applied to county personal income for the period January 1, 2016 through December 31, 2016; and to determine the spending limitation for county fiscal year 2020, such percentage shall be applied to the county personal income for the period January 1, 2017 through December 31, 2017; and to determine the spending limitation for the county fiscal year 2021, such percentage shall be applied to county personal income for the period January 1, 2018 through December 31, 2018; and to determine the spending limitation for the county fiscal year 2022, such percentage shall be applied to county personal income for the period January 1, 2019 through December 31, 2019; and to determine the spending limitation for the county fiscal year 2023, such percentage shall be applied to county personal income for the period January 1, 2020 through December 31, 2020.

b. The spending limitation shall serve as a statutory cap on county spending to be reflected in the tentative budget as well as the enacted budget for county fiscal years beginning in 1992.

Section 7. Mandatory tax reduction. In the event that the county spending subject to the spending limitation exceeds such limitation in the adoptive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 ~~or~~ , 2020, 2021, 2022 or 2023 then section 1262-b of the tax law shall be repealed.

Section 16. This act shall take effect immediately, provided, however, that sections one through seven of this act shall be in full force and effect until November 30, ~~2020~~ 2023.

Section 3. Section 6-a of chapter 44 of the laws of 2019, amending the tax law relating to authorizing the county of Westchester to impose an additional rate of sales and compensating use tax, as added by chapter 43 of the laws of 2019, is amended to read as follows:

Section 6-a. Notwithstanding any other provision of any state or local law to the contrary, any local law, ordinance or resolution enacted, adopted or amended to impose the sales and compensating use taxes at the one percent additional rate of tax authorized by this act for the period beginning August 1, 2019, and ending November 30, ~~2020~~ 2023, shall take effect on that date in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that such additional rate may take effect on August 1, 2019, and the minimum notice requirements shall be deemed complied with if such county mails, by certified or registered mail, a certified copy of such local law, ordinance or resolution to the commissioner of taxation and finance at his or her office in Albany no later than July 1, ~~2019~~ 2020.

Section 4. This act shall take effect immediately; provided that the amendments made to section 4, 5 and 7 of chapter 272 of the laws of 1991 made by section two of this act shall not affect the expiration of such sections and shall be deemed repealed therewith.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or item thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this part would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Items A through EEE of this Subpart shall be as specifically set forth in the last section of such Items.

SUBPART D

Section 1. This Subpart enacts into law legislation providing for the imposition of hotel and motel taxes by certain counties. Each component is wholly contained within an Item identified as Items A through D. The effective date for each particular provision contained within an Item is set forth in the last section of such Item. Any provision of any section contained within an Item, including the effective date of the Item, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Item in which it is found. Section three of this Subpart sets forth the general effective date of this Subpart.

ITEM A

Section 1. Subdivision 7 of section 1202-q of the tax law, as amended by section 1 of subpart A of part B of chapter 61 of the laws of 2017, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax for a period to expire on December thirty-first, two thousand ~~twenty~~ twenty-three.

Section 2. Section 6 of chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, as amended by section 2 of subpart A of part B of chapter 61 of the laws of 2017, is amended to read as follows:

Section 6. This act shall take effect immediately, except that section five of this act shall take effect on the same date as a chapter of the laws of 2000 amending the public authorities law and the tax law relating to creating the Nassau county interim finance authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, ~~2020~~ 2023.

Section 3. This act shall take effect immediately.

ITEM B

Section 1. Section 2 of chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, as amended by section 1 of subpart B of part B of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect December 1, 2007 and shall expire and be deemed repealed November 30, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM C

Section 1. Subdivision 7 of section 1202-o of the tax law, as amended by section 1 of subpart C of part B of chapter 61 of the laws of 2017, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax until December thirty-first, two thousand ~~twenty~~ twenty-three.

Section 2. This act shall take effect immediately.

ITEM D

Section 1. Section 3 of chapter 105 of the laws of 2009, amending chapter 693 of the laws of 1980 enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county relating to revenues received from the collection of hotel or motel occupancy taxes, as amended by chapter 134 of the laws of 2018, is amended to read as follows:

Section 3. This act shall take effect upon the adoption by the county of Albany of a local law imposing in such county the additional occupancy tax authorized by this act and shall expire and be deemed repealed December 31, ~~2020~~ 2023; provided that Albany county shall notify the legislative bill drafting commission upon the occurrence of the enactment of such local law in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.

Section 2. This act shall take effect immediately.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or item thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this subpart would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Items A through D of this Subpart shall be as specifically set forth in the last section of such Items.

SUBPART E

Section 1. This Subpart enacts into law legislation providing for the imposition of a county recording tax on obligation secured by a mortgage on real property. Each component is wholly contained within an Item identified as Items A through N. The effective date for each particular provision contained within an Item is set forth in the last section of such Item. Any provision of any section contained within a Item, including the effective date of the Item, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Item in which it is found. Section three of this Subpart sets forth the general effective date of this Subpart.

ITEM A

Section 1. Section 2 of chapter 333 of the laws of 2006 amending the tax law relating to authorizing the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property, as amended by section 1 of subpart A of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed on and after December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM B

Section 1. Section 2 of chapter 326 of the laws of 2006, amending the tax law relating to authorizing the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property, as amended by section 1 of subpart B of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM C

Section 1. Section 2 of chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, as amended by section 1 of subpart C of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire November 30, ~~2020~~ 2023 when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM D

Section 1. Subdivision 1 of section 253-d of the tax law, as amended by section 1 of subpart D of part C of chapter 61 of the laws of 2017, is amended to read as follows:

1. The city of Yonkers, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city during the period beginning September first, nineteen hundred ninety-three and ending August thirty-first, two thousand ~~twenty~~ twenty-three, a tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal

debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within such city and recorded on or after the date upon which such tax takes effect and a tax of fifty cents on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars.

Section 2. This act shall take effect immediately.

ITEM E

Section 1. Section 2 of chapter 443 of the laws of 2007 amending the tax law relating to authorizing the county of Cortland to impose an additional mortgage recording tax, as amended by section 1 of subpart E of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect on the sixtieth day after it shall have become a law and shall expire and be deemed repealed December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM F

Section 1. Section 2 of chapter 579 of the laws of 2004, amending the tax law relating to authorizing the county of Genesee to impose a county recording tax on obligation secured by a mortgage on real property, as amended by section 1 of subpart F of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect on the thirtieth day after it shall have become a law; and shall expire on November 1, ~~2020~~ 2023, when upon such date the provisions of this act shall be deemed repealed.

Section 2. This act shall take effect immediately.

ITEM G

Section 1. Section 2 of chapter 366 of the laws of 2005, amending the tax law relating to authorizing the county of Yates to impose a county recording tax on obligations secured by a mortgage on real property, as amended by section 1 of subpart G of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect on the thirtieth day after it shall have become a law and shall expire and be deemed repealed on December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM H

Section 1. Section 3 of chapter 365 of the laws of 2005, amending the tax law relating to the mortgage recording tax in the county of Steuben, as amended by section 1 of subpart H of part C of chapter 61 of the laws of 2017, is amended to read as follows:

Section 3. This act shall take effect immediately except that section two of this act shall take effect on the thirtieth day after it shall have become a law and shall expire and be deemed repealed on December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM I

Section 1. Section 2 of chapter 405 of the laws of 2005 amending the tax law relating to authorizing the county of Albany to impose a county recording tax on obligations secured by a mortgage on real property, as amended by chapter 346 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect on the thirtieth day after it shall have become a law and shall expire and be deemed repealed on the first of December, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

ITEM J

Intentionally Omitted

ITEM K

Intentionally Omitted

ITEM L

Section 1. Section 2 of chapter 218 of the laws of 2009 amending the tax law relating to authorizing the county of Greene to impose an additional mortgage recording tax, as amended by chapter 13 of the laws of 2019, is amended to read as follows:

Section 2. This act shall take effect on the sixtieth day after it shall have become a law and shall expire and be deemed repealed December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after December 1, 2019.

ITEM M

Section 1. Section 2 of chapter 368 of the laws of 2008, amending the tax law relating to authorizing the county of Warren to impose an additional mortgage recording tax, as amended by chapter 15 of the laws of 2019, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after December 1, 2019.

ITEM N

Section 1. Section 2 of chapter 549 of the laws of 2005 amending the tax law relating to authorizing the county of Herkimer to impose a county recording tax on obligation secured by a mortgage on real property, as amended by chapter 141 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed on December 1, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or item thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this part would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Items A through N of this Subpart shall be as specifically set forth in the last section of such Items.

SUBPART F

Section 1. Section 2 of chapter 556 of the laws of 2007 amending the tax law relating to imposing an additional real estate transfer tax within the county of Columbia, as amended by section 1 of part D of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed on December 31, ~~2020~~ 2023.

Section 2. This act shall take effect immediately.

SUBPART G

Section 1. Paragraph 3 of subdivision (a) of section 1212-a of the tax law, as amended by section 1 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(3) a tax, at the same uniform rate, but at a rate not to exceed four and one-half per centum, in multiples of one-half of one per centum, on the receipts from every sale of any or all of the following services in whole or in part: credit rating, credit reporting, credit adjustment and collection services, including, but not limited to, those services provided by mercantile and consumer credit rating or reporting bureaus or agencies and credit adjustment or collection bureaus or agencies, whether rendered in written or oral form or in any other manner, except to the extent otherwise taxable under article twenty-eight of this chapter; notwithstanding the foregoing, collection services shall not include those services performed by a law office or a law and collection office, the maintenance or conduct of which constitutes the practice of law, if the services are performed by an attorney at law who has been duly licensed and admitted to practice law in this state. The local law imposing the taxes authorized by this paragraph may provide for exclusions and exemptions in addition to those provided for in such paragraph. Provided, however, that the tax hereby authorized shall not be imposed after November thirtieth, two thousand ~~twenty~~ twenty-three.

Section 2. Subsection (a) of section 1301 of the tax law, as amended by section 2 of part F of chapter 61 of the laws of 2017, paragraph 1 as amended by section 1 of part QQ of chapter 59 of the laws of 2018, is amended to read as follows:

(a) Notwithstanding any other provision of law to the contrary, any city in this state having a population of one million or more inhabitants, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city, for taxable years beginning after nineteen hundred seventy-five:

(1) a tax on the personal income of residents of such city, at the rates provided for under subsection (a) of section thirteen hundred four of this article for taxable years beginning before two thousand ~~twenty-one~~ twenty-four, and at the rates provided for under subsection (b) of section thirteen hundred four of this article for taxable years beginning after two thousand ~~twenty~~ twenty-three, provided, however, that if, for any taxable year beginning after two thousand ~~twenty~~ twenty-three, the rates set forth in such subsection (b) are rendered inapplicable and the rates set forth in such subsection (a) are rendered applicable, then the tax for such taxable year shall be at the rates provided under subparagraphs (A) of paragraphs one, two and three of such subsection (a),

(2) for taxable years beginning after nineteen hundred seventy-six, a separate tax on the ordinary income portion of lump sum distributions of such residents, at the rates provided for herein, such taxes to be administered, collected and distributed by the commissioner as provided for in this article.

Section 3. Subsection (b) of section 1304 of the tax law, as amended by section 3 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(b) A tax other than the city separate tax on the ordinary income portion of lump sum distributions imposed pursuant to the authority of section thirteen hundred one of this article shall be determined as follows:

(1) Resident married individuals filing joint returns and resident surviving spouses. The tax under this section for each taxable year on the city taxable income of every city resident married individual who makes a single return jointly with his or her spouse under subsection (b) of section thirteen hundred six of this article and on the city taxable income of every city resident surviving spouse shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$21,600	1.18% of the city taxable income
Over \$21,600 but not over \$45,000	\$255 plus 1.435% of excess over \$21,600
Over \$45,000 but not over \$90,000	\$591 plus 1.455% of excess over \$45,000
Over \$90,000	\$1,245 plus 1.48% of excess over \$90,000

(2) Resident heads of households. The tax under this section for each taxable year on the city taxable income of every city resident head of a household shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$14,400	1.18% of the city taxable income
Over \$14,400 but not over \$30,000	\$170 plus 1.435% of excess over \$14,400
Over \$30,000 but not over \$60,000	\$394 plus 1.455% of excess over \$30,000
Over \$60,000	\$830 plus 1.48% of excess over \$60,000

(3) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. The tax under this section for each taxable year on the city taxable income of every city resident individual who is not a city resident married individual who makes a single return jointly with his or her spouse under subsection (b) of section thirteen hundred six of this article or a city resident head of household or a city resident surviving spouse, and on the city taxable income of every city resident estate and trust shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$12,000	1.18% of the city taxable income
Over \$12,000 but not over \$25,000	\$142 plus 1.435% of excess over \$12,000
Over \$25,000 but not over \$50,000	\$328 plus 1.455% of excess over \$25,000
Over \$50,000	\$692 plus 1.48% of excess over \$50,000

Section 4. Subsection (a) of section 1304-B of the tax law, as amended by section 4 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(a) (1) In addition to any other taxes authorized by this article, any city imposing such taxes is hereby authorized and empowered to adopt and amend local laws imposing in any such city for each taxable year beginning after nineteen hundred ninety but before two thousand ~~twenty-one~~ twenty-four, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen

hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section thirteen hundred four and section thirteen hundred four-A of this article; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section thirteen hundred four.

(2) Notwithstanding paragraph one of this subsection, for each taxable year beginning after nineteen hundred ninety-nine but before two thousand ~~twenty-one~~ ~~twenty-four~~, any city imposing such additional tax may by local law impose such tax at a rate that is less than fourteen percent and may impose such tax at more than one rate depending upon the filing status and city taxable income of such city resident individual, estate or trust.

(3) A local law enacted pursuant to paragraph two of this subsection shall be applicable with respect to any taxable year only if it has been enacted on or before July thirty-first of such year. A certified copy of such local law shall be mailed by registered mail to the department at its office in Albany within fifteen days of its enactment. However, the department may allow additional time for such certified copy to be mailed if it deems such action to be consistent with its duties under this article.

Section 5. Paragraph E of subdivision 1 of section 11-604 of the administrative code of the city of New York, as amended by section 5 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

E. For taxable years beginning on or after January first, nineteen hundred seventy-eight but before January first, two thousand ~~twenty-one~~ ~~twenty-four~~, the tax imposed by subdivision one of section 11-603 of this sub-chapter shall be, in the case of each taxpayer:

(a) whichever of the following amounts is the greatest:

(1) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, of its entire net income or the portion of such entire net income allocated within the city as hereinafter provided, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section,

(2) an amount computed at one and one-half mills for each dollar of its total business and investment capital, or the portion thereof allocated within the city, as hereinafter provided, except that in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be four-tenths of one mill,

(3) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, on thirty per centum of the taxpayer's entire net income plus salaries and other compensation paid to the taxpayer's elected or appointed officers and to every stockholder owning in excess of five per centum of its issued capital stock minus fifteen thousand dollars (subject to proration as hereinafter provided) and any net loss for the reported year, or on the portion of any such sum allocated within the city as hereinafter provided for the allocation of entire net income, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section, provided, however, that for taxable years beginning on or after July first, nineteen hundred ninety-six, the provisions of paragraph H of this subdivision shall apply for purposes of the computation under this clause, or

(4) for taxable years ending on or before June thirtieth, nineteen hundred eighty-nine, one hundred twenty-five dollars, for taxable years ending after June thirtieth, nineteen hundred eighty-nine and beginning before two thousand nine, three hundred dollars, and for taxable years beginning after two thousand eight:

If New York city receipts are:	Fixed dollar minimum tax is:
Not more than \$100,000	\$25
More than \$100,000 but not over \$250,000	\$75
More than \$250,000 but not over \$500,000	\$175
More than \$500,000 but not over \$1,000,000	\$500
More than \$1,000,000 but not over \$5,000,000	\$1,500
More than \$5,000,000 but not over \$25,000,000	\$3,500
Over \$25,000,000	\$5,000

For purposes of this clause, New York city receipts are the receipts computed in accordance with subparagraph two of paragraph (a) of subdivision three of this section for the taxable year. For taxable years beginning after two thousand eight, if the taxable year is less than twelve months, the amount prescribed by this clause shall be reduced by twenty-five percent if the period for which the taxpayer is subject to tax is more than six months but not more than nine months and by fifty percent if the period for which the taxpayer is subject to tax is not more than six months. If the taxable year is less than twelve months, the amount of New York city receipts for purposes of this clause is determined by dividing the amount of the receipts for the taxable year by the number of months in the taxable year and multiplying the result by twelve, plus;

(b) an amount computed at the rate of three-quarters of a mill for each dollar of the portion of its subsidiary capital allocated within the city as hereinafter provided.

In the case of a taxpayer which is not subject to tax for an entire year, the exemption allowed in clause three of subparagraph (a) of this paragraph shall be prorated according to the period such taxpayer was subject to tax. Provided, however, that this paragraph shall not apply to taxable years beginning after December thirty-first, two thousand ~~twenty~~ ~~twenty-three~~. For the taxable years specified in the preceding sentence, the tax imposed by subdivision one of section 11-603 of this sub-chapter shall be, in the case of each taxpayer, determined as specified in paragraph A of this subdivision, provided, however, that the provisions of paragraphs G and H of this subdivision shall apply for purposes of the computation under clause three of subparagraph (a) of such paragraph A.

Section 6. The opening paragraph of section 11-1701 of the administrative code of the city of New York, as amended by section 6 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

A tax is hereby imposed on the city taxable income of every city resident individual, estate and trust determined in accordance with the rates set forth in subdivision (a) of this section for taxable years beginning before two thousand ~~twenty-one~~ twenty-four, and in accordance with the rates set forth in subdivision (b) of this section for taxable years beginning after two thousand ~~twenty~~ twenty-three. Provided, however, that if, for any taxable year beginning after two thousand ~~twenty~~ twenty-three, the rates set forth in such subdivision (b) are rendered inapplicable and the rates set forth in such subdivision (a) are rendered applicable, then the tax for such taxable year shall be at the rates provided under subparagraph (A) of paragraphs one, two and three of such subdivision (a).

Section 7. Subdivision (b) of section 11-1701 of the administrative code of the city of New York, as amended by section 7 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(b) Rate of tax. A tax imposed pursuant to this section shall be determined as follows:

(1) Resident married individuals filing joint returns and resident surviving spouses. The tax under this section for each taxable year on the city taxable income of every city resident married individual who makes a single return jointly with his or her spouse under subdivision (b) of section 11-1751 of this title and on the city taxable income of every city resident surviving spouse shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$21,600	1.18% of the city taxable income
Over \$21,600 but not over \$45,000	\$255 plus 1.435% of excess over \$21,600
Over \$45,000 but not over \$90,000	\$591 plus 1.455% of excess over \$45,000
Over \$90,000	\$1,245 plus 1.48% of excess over \$90,000

(2) Resident heads of households. The tax under this section for each taxable year on the city taxable income of every city resident head of a household shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$14,400	1.18% of the city taxable income
Over \$14,400 but not over \$30,000	\$170 plus 1.435% of excess over \$14,400
Over \$30,000 but not over \$60,000	\$394 plus 1.455% of excess over \$30,000
Over \$60,000	\$830 plus 1.48% of excess over \$60,000

(3) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. The tax under this section for each taxable year on the city taxable income of every city resident individual who is not a married individual who makes a single return jointly with his or her spouse under subdivision (b) of section 11-1751 of this title or a city resident head of a household or a city resident surviving spouse, and on the city taxable income of every city resident estate and trust shall be determined in accordance with the following table:

For taxable years beginning after two thousand ~~twenty~~ twenty-three:

If the city taxable income is: The tax is:

Not over \$12,000	1.18% of the city taxable income
Over \$12,000 but not over \$25,000	\$142 plus 1.435% of excess over \$12,000
Over \$25,000 but not over \$50,000	\$328 plus 1.455% of excess over \$25,000
Over \$50,000	\$692 plus 1.48% of excess over \$50,000

Section 8. Paragraph 1 of subdivision (a) of section 11-1704.1 of the administrative code of the city of New York, as amended by section 8 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(1) In addition to any other taxes imposed by this chapter, there is hereby imposed for each taxable year beginning after nineteen hundred ninety but before two thousand ~~twenty-one~~ twenty-four, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section 11-1701 and section 11-1704 of this sub-chapter; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section 11-1701.

Section 9. Subdivision (a) of section 11-2002 of the administrative code of the city of New York, as amended by section 9 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

(a) There are hereby imposed and there shall be paid sales taxes at the rate of four and one-half percent on receipts from every sale of the services of beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services, and every sale of services by weight control salons, health salons, spas, gyms, and similar establishments and every charge for the use of such facilities, whether or not any tangible personal property is transferred in conjunction therewith; but excluding services rendered by a physician, osteopath, dentist, nurse, physiotherapist, chiropractor, podiatrist, optometrist, ophthalmic dispenser or a person performing similar services licensed under title eight of the education law, as amended, and excluding such services when performed on pets and other animals, as authorized by subdivision (a) of section twelve hundred twelve-A of the tax law. Provided, however, that the tax hereby imposed shall not be imposed after November thirtieth, two thousand ~~twenty~~ twenty-three.

Section 10. The opening paragraph of subdivision (a) of section 11-2040 of the administrative code of the city of New York, as amended by section 10 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

There is hereby imposed within the city and there shall be paid a tax at the rate of four and one-half percent upon the receipts from every sale, except for resale, of the following services, provided, however, that the tax hereby imposed shall not be imposed after November thirtieth, two thousand ~~twenty~~ twenty-three, on receipts from sales of the services specified in paragraph one of this subdivision:

Section 11. Section 4 of chapter 877 of the laws of 1975, relating to the imposition of certain taxes in the city of New York, as amended by section 11 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

Section 4. This act shall expire on December 31, ~~2020~~ 2023, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of sections two and three of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

Section 12. Section 6 of chapter 884 of the laws of 1975, relating to the imposition of certain taxes in the city of New York, as amended by section 12 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

Section 6. This act shall expire on December 31, ~~2020~~ 2023, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of sections two, three and four of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

Section 13. Section 2 of chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, as amended by section 13 of part F of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall expire on December 31, ~~2020~~ 2023, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of section one of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

Section 14. This act shall take effect immediately.

SUBPART H

Section 1. This Subpart enacts into law major components of legislation relating to issues deemed necessary for the state. Each component is wholly contained within an Item identified as Items A through E. The effective date for each particular provision contained within such Item is set forth in the last section of such Item. Any provisions in any section contained within an Item, including the effective date of the Item, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Item in which it is found. Section three of this Subpart sets forth the general effective date of this Subpart.

ITEM A

Section 1. Subparagraph (A) of paragraph 7 of subdivision (ee) of section 1115 of the tax law, as amended by section 1 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(A) "Tenant" means a person who, as lessee, enters into a space lease with a landlord for a term of ten years or more commencing on or after September first, two thousand five, but not later than, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph, September first, two thousand ~~twenty~~ twenty-three and, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph not later than September first, two thousand ~~twenty-two~~ twenty-five, of premises for use as commercial office space in buildings located or to be located in the eligible areas. A person who currently occupies premises for use as commercial office space

under an existing lease in a building in the eligible areas shall not be eligible for exemption under this subdivision unless such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph expires according to its terms before September first, two thousand ~~twenty~~ twenty-three or such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of sub-paragraph (D) of this paragraph and such person enters into a space lease, for a term of ten years or more commencing on or after September first, two thousand five, of premises for use as commercial office space in a building located or to be located in the eligible areas, provided that such space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph commences no later than September first, two thousand ~~twenty~~ twenty-three, and provided that such space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph commences no later than September first, two thousand ~~twenty-two~~ twenty-five and provided, further, that such space lease shall expire no earlier than ten years after the expiration of the original lease.

Section 2. Section 2 of part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, as amended by section 2 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

Section 2. This act shall take effect September 1, 2005 and shall expire and be deemed repealed on December 1, ~~2023~~ 2026, and shall apply to sales made, uses occurring and services rendered on or after such effective date, in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; except that clause (i) of subparagraph (D) of paragraph seven of subdivision (ee) of section 1115 of the tax law, as added by section one of this act, shall expire and be deemed repealed December 1, ~~2024~~ 2024.

Section 3. Paragraph 1 of subdivision (b) of section 25-s of the general city law, as amended by section 7 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(1) non-residential premises that are wholly contained in property that is eligible to obtain benefits under title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such article except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two thousand ~~twenty~~ twenty-three, that construction or renovation of such premises was described in such application, that such premises have been substantially improved by such construction or renovation so described, that the minimum required expenditure as defined in such title two-D or two-F, whichever is applicable, has been made, and that such real property is located in an eligible area; or

Section 4. Paragraph 3 of subdivision (b) of section 25-s of the general city law, as amended by section 8 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand ~~twenty~~ twenty-three for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

Section 5. Paragraph 5 of subdivision (b) of section 25-s of the general city law, as amended by section 9 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand ~~twenty~~ twenty-three, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

Section 6. Paragraph 2 of subdivision (c) of section 25-t of the general city law, as amended by section 10 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(2) No eligible energy user, qualified eligible energy user, on-site co-generator, or clean on-site co-generator shall receive a rebate pursuant to this article until it has obtained a certification from the appropriate city agency in accordance with a local law enacted pursuant to this section. No such certification for a qualified eligible energy user shall be issued on or after November first, two thousand. No such certification of any other eligible energy user, on-site co-generator, or clean on-site co-generator shall be issued on or after July first, two thousand ~~twenty~~ twenty-three.

Section 7. Paragraph 1 of subdivision (a) of section 25-aa of the general city law, as amended by section 11 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(1) is eligible to obtain benefits under title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such title except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b)

of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, whichever is applicable, of the real property tax law have not been satisfied, provided that application for such benefits was made after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand ~~twenty~~ twenty-three, that construction or renovation of such building or structure was described in such application, that such building or structure has been substantially improved by such construction or renovation, and (i) that the minimum required expenditure as defined in such title has been made, or (ii) where there is no applicable minimum required expenditure, the building was constructed within such period or periods of time established by title two-D or two-F, whichever is applicable, of article four of the real property tax law for construction of a new building or structure; or

Section 8. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the general city law, as amended by section 12 of part E of chapter 61 of the laws of 2017, are amended to read as follows:

(2) has obtained approval after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand ~~twenty~~ twenty-three, for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such building or structure by construction or renovation, that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such building or structure to such agency; or

(3) is owned by the city of New York or the New York state urban development corporation, or a subsidiary corporation thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, as the case may be, and such approval was obtained after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand ~~twenty~~ twenty-three, provided that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the effective date of such lease; or

Section 9. Subdivision (f) of section 25-bb of the general city law, as amended by section 13 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(f) Application and certification. An owner or lessee of a building or structure located in an eligible revitalization area, or an agent of such owner or lessee, may apply to such department of small business services for certification that such building or structure is an eligible building or targeted eligible building meeting the criteria of subdivision (a) or (q) of section twenty-five-aa of this article. Application for such certification must be filed after the thirtieth day of June, nineteen hundred ninety-five and before a building permit is issued for the construction or renovation required by such subdivisions and before the first day of July, two thousand ~~twenty~~ twenty-three, provided that no certification for a targeted eligible building shall be issued after October thirty-first, two thousand. Such application shall identify expenditures to be made that will affect eligibility under such subdivision (a) or (q). Upon completion of such expenditures, an applicant shall supplement such application to provide information (i) establishing that the criteria of such subdivision (a) or (q) have been met; (ii) establishing a basis for determining the amount of special rebates, including a basis for an allocation of the special rebate among eligible revitalization area energy users purchasing or otherwise receiving energy services from an eligible redistributor of energy or a qualified eligible redistributor of energy; and (iii) supporting an allocation of charges for energy services between eligible charges and other charges. Such department shall certify a building or structure as an eligible building or targeted eligible building after receipt and review of such information and upon a determination that such information establishes that the building or structure qualifies as an eligible building or targeted eligible building. Such department shall mail such certification or notice thereof to the applicant upon issuance. Such certification shall remain in effect provided the eligible redistributor of energy or qualified eligible redistributor of energy reports any changes that materially affect the amount of the special rebates to which it is entitled or the amount of reduction required by subdivision (c) of this section in an energy services bill of an eligible revitalization area energy user and otherwise complies with the requirements of this article. Such department shall notify the private utility or public utility service required to make a special rebate to such redistributor of the amount of such special rebate established at the time of certification and any changes in such amount and any suspension or termination by such department of certification under this subdivision. Such department may require some or all of the information required as part of an application or other report be provided by a licensed engineer.

Section 10. Paragraph 1 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 14 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(1) Non-residential premises that are wholly contained in property that is eligible to obtain benefits under part four or part five of subchapter two of chapter two of title eleven of this code, or would be eligible to receive benefits under such chapter except that such property is exempt from real property taxation and the requirements of paragraph two of subdivision g of section 11-259 of this code, or the requirements of subparagraph (b) of paragraph two of subdivision e of section 11-270 of this code, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two thousand ~~twenty~~ twenty-three, that construction or renovation of such premises was described in such application, that such premises have been substantially improved by such construction or renovation so described, that the minimum required expenditure as defined in such part four or part five, whichever is applicable, has been made, and that such real property is located in an eligible area; or

Section 11. Paragraph 3 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 15 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand ~~twenty~~ twenty-three for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such

real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

Section 12. Paragraph 5 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 16 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand ~~twenty~~ twenty-three, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

Section 13. Paragraph 1 of subdivision (c) of section 22-602 of the administrative code of the city of New York, as amended by section 17 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(1) No eligible energy user, qualified eligible energy user, on-site co-generator, clean on-site co-generator or special eligible energy user shall receive a rebate pursuant to this chapter until it has obtained a certification as an eligible energy user, qualified eligible energy user, on-site co-generator, clean on-site co-generator or special eligible energy user, respectively, from the commissioner of small business services. No such certification for a qualified eligible energy user shall be issued on or after July first, two thousand three. No such certification of any other eligible energy user, on-site co-generator or clean on-site co-generator shall be issued on or after July first, two thousand ~~twenty~~ twenty-three. The commissioner of small business services, after notice and hearing, may revoke a certification issued pursuant to this subdivision where it is found that eligibility criteria have not been met or that compliance with conditions for continued eligibility has not been maintained. The corporation counsel may maintain a civil action to recover an amount equal to any benefits improperly obtained.

Section 14. Subparagraph (b-2) of paragraph 2 of subdivision i of section 11-704 of the administrative code of the city of New York, as amended by section 18 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(b-2) The amount of the special reduction allowed by this subdivision with respect to a lease other than a sublease commencing between July first, two thousand five and June thirtieth, two thousand ~~twenty~~ twenty-three with an initial or renewal lease term of at least five years shall be determined as follows:

(i) For the base year the amount of such special reduction shall be equal to the base rent for the base year.

(ii) For the first, second, third and fourth twelve-month periods following the base year the amount of such special reduction shall be equal to the lesser of (A) the base rent for each such twelve-month period or (B) the base rent for the base year.

Section 15. Subdivision 9 of section 499-aa of the real property tax law, as amended by section 19 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

9. "Eligibility period." The period commencing April first, nineteen hundred ninety-five and terminating March thirty-first, two thousand one, provided, however, that with respect to eligible premises defined in subparagraph (i) of paragraph (b) of subdivision ten of this section, the period commencing July first, two thousand and terminating June thirtieth, two thousand ~~twenty-one~~ twenty-four, and provided, further, however, that with respect to eligible premises defined in subparagraph (ii) of paragraph (b) or paragraph (c) of subdivision ten of this section, the period commencing July first, two thousand five and terminating June thirtieth, two thousand ~~twenty-one~~ twenty-four.

Section 16. Subparagraph (iii) of paragraph (a) of subdivision 3 of section 499-cc of the real property tax law, as amended by section 20 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(iii) With respect to the eligible premises defined in subparagraph (ii) of paragraph (b) or paragraph (c) of subdivision ten of section four hundred ninety-nine-aa of this title and for purposes of determining whether the amount of expenditures required by subdivision one of this section have been satisfied, expenditures on improvements to the common areas of an eligible building shall be included only if work on such improvements commenced and the expenditures are made on or after July first, two thousand five and on or before December thirty-first, two thousand ~~twenty-one~~ twenty-four; provided, however, that expenditures on improvements to the common areas of an eligible building made prior to three years before the lease commencement date shall not be included.

Section 17. Subdivisions 5 and 9 of section 499-a of the real property tax law, as amended by section 21 of part E of chapter 61 of the laws of 2017, are amended to read as follows:

5. "Benefit period." The period commencing with the first day of the month immediately following the rent commencement date and terminating no later than sixty months thereafter, provided, however, that with respect to a lease commencing on or after April first, nineteen hundred ninety-seven with an initial lease term of less than five years, but not less than three years, the period commencing with the first day of the month immediately following the rent commencement date and terminating no later than thirty-six months thereafter. Notwithstanding the foregoing sentence, a benefit period shall expire no later than March thirty-first, two thousand ~~twenty-seven~~ thirty.

9. "Eligibility period." The period commencing April first, nineteen hundred ninety-five and terminating March thirty-first, two thousand ~~twenty-one~~ twenty-four.

Section 18. Paragraph (a) of subdivision 3 of section 499-c of the real property tax law, as amended by section 22 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(a) For purposes of determining whether the amount of expenditures required by subdivision one of this section have been satisfied, expenditures on improvements to the common areas of an eligible building shall be included only if work on such improvements commenced and the expenditures are made on or after April first, nineteen hundred ninety-five and on or before September thirtieth, two thousand ~~twenty-one~~ twenty-four; provided, however, that expenditures on improvements to the common areas of an eligible building made prior to three years before the lease commencement date shall not be included.

Section 19. Subdivision 8 of section 499-d of the real property tax law, as amended by section 23 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

8. Leases commencing on or after April first, nineteen hundred ninety-seven shall be subject to the provisions of this title as amended by chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven, chapter one hundred eighteen of the laws of two thousand one, chapter four hundred forty of the laws of two thousand three, chapter sixty of the laws of two thousand seven, chapter twenty-two of the laws of two thousand ten, chapter fifty-nine of the laws of two thousand fourteen, chapter twenty of the laws of two thousand fifteen ~~and the~~ , chapter of the laws of two thousand seventeen and the chapter of the laws of two thousand twenty that ~~added~~ amended this phrase. Notwithstanding any other provision of law to the contrary, with respect to leases commencing on or after April first, nineteen hundred ninety-seven, an application for a certificate of abatement shall be considered timely filed if filed within one hundred eighty days following the lease commencement date or within sixty days following the date chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven became a law, whichever is later.

Section 20. Subparagraph (a) of paragraph 2 of subdivision i of section 11-704 of the administrative code of the city of New York, as amended by section 24 of part E of chapter 61 of the laws of 2017, is amended to read as follows:

(a) An eligible tenant of eligible taxable premises shall be allowed a special reduction in determining the taxable base rent for such eligible taxable premises. Such special reduction shall be allowed with respect to the rent for such eligible taxable premises for a period not exceeding sixty months or, with respect to a lease commencing on or after April first, nineteen hundred ninety-seven with an initial lease term of less than five years, but not less than three years, for a period not exceeding thirty-six months, commencing on the rent commencement date applicable to such eligible taxable premises, provided, however, that in no event shall any special reduction be allowed for any period beginning after March thirty-first, two thousand ~~twenty-seven~~ thirty. For purposes of applying such special reduction, the base rent for the base year shall, where necessary to determine the amount of the special reduction allowable with respect to any number of months falling within a tax period, be prorated by dividing the base rent for the base year by twelve and multiplying the result by such number of months.

Section 21. This act shall take effect immediately, except that if this act shall become a law after June 30, 2020, this act shall be deemed to have been in full force and effect on and after June 30, 2020; provided, further, that the amendments to subparagraph (A) of paragraph 7 of subdivision (ee) of section 1115 of the tax law made by section one of this act shall not affect the repeal of such subdivision and shall be repealed therewith.

ITEM B

Section 1. Paragraphs (d) and (e) of subdivision 1 of section 499-bbbb of the real property tax law, paragraph (d) as separately amended by chapters 327 and 412 of the laws of 2018 and paragraph (e) as added by chapter 412 of the laws of 2018, are amended to read as follows:

(d) if the solar electric generating system is placed in service on or after January first, two thousand fourteen, and before January first, two thousand ~~twenty-one~~ twenty-four, for each year of the compliance period such tax abatement shall be the lesser of (i) five percent of eligible solar electric generating system expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars; or

(e) if electric energy storage equipment is placed in service on or after January first, two thousand nineteen, and before January first, two thousand ~~twenty-one~~ twenty-four, for each year of the compliance period such tax abatement shall be the lesser of (i) ten percent of eligible electric energy storage equipment expenditures, (ii) the amount of taxes payable in such tax year, or (iii) sixty-two thousand five hundred dollars.

Section 2. Subdivision 1 of section 499-cccc of the real property tax law, as separately amended by chapters 327 and 412 of the laws of 2018, is amended to read as follows:

1. To obtain a tax abatement pursuant to this title, an applicant must file an application for tax abatement, which may be filed on or after January first, two thousand nine, and on or before March fifteenth, two thousand ~~twenty-one~~ twenty-four.

Section 3. This act shall take effect immediately.

ITEM C

Section 1. Section 2 of part II of chapter 54 of the laws of 2016, amending part C of chapter 58 of the laws of 2005 relating to authorizing reimbursements for expenditures made by or on behalf of social services districts for medical assistance for needy persons and administration thereof, as amended by section 3 of part T of chapter 57 of the laws of 2018, is amended to read as follows:

Section 2. This act shall take effect immediately and shall expire and be deemed repealed March 31, ~~2020~~ 2022.

Section 2. This act shall take effect immediately.

ITEM D

Section 1. Section 13 of part D of chapter 58 of the laws of 2016, relating to repealing certain provisions of the state finance law relating to the motorcycle safety fund, is amended to read as follows:

Section 13. This act shall take effect immediately; provided, however, that section seven of this act shall take effect April 1, ~~2020~~ 2024; provided further, however, that the amendments to section 399-1 of the vehicle and traffic law made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith; and provided further, however, that the amendments to paragraph (a) of subdivision 3 of section 89-b of the state finance law made by section eleven of this act shall be subject to the expiration and reversion of such paragraph pursuant to section 13 of part U1 of chapter 62 of the laws of 2003, as amended, when upon such date the provisions of section twelve of this act shall take effect.

Section 2. This act shall take effect immediately.

ITEM E

Section 1. Section 5 of chapter 589 of the laws of 2015, amending the insurance law relating to catastrophic or reinsurance coverage issued to certain small groups, as amended by chapter 202 of the laws of 2019, is amended to read as follows:

Section 5. This act shall take effect on the same date and in the same manner as ~~a chapter of the laws of 2015 amending the insurance law relating to catastrophic or reinsurance coverage issued to certain small groups, as proposed in legislative bills numbers S.5928-A and A.8134-A~~ 588 of the laws of 2015, takes effect and shall be deemed repealed ~~six~~ seven years thereafter.

Section 2. Section 5 of chapter 588 of the laws of 2015, amending the insurance law relating to catastrophic or reinsurance coverage issued to certain small groups, as amended by chapter 202 of the laws of 2019, is amended to read as follows:

Section 5. This act shall take effect immediately; and shall be deemed repealed ~~6~~ 7 years after it shall have become a law.

Section 3. This act shall take effect immediately.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, or item of this subpart shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or item thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately, provided, however, that the applicable effective date of Items A through E of this act shall be as specifically set forth in the last section of such Items.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section, item, subpart or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, item, subpart or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through H of this act shall be as specifically set forth in the last section of such Subparts.

PART YYY

Section 1. Subdivision 12 of section 201 of the vehicle and traffic law, as added by chapter 37 of the laws of 2019, is amended to read as follows:

12. (a) Except as required for the commissioner to issue or renew a driver's license or learner's permit that meets federal standards for identification, as necessary for an individual seeking acceptance into a trusted traveler program, or to facilitate vehicle imports and/or exports, the commissioner, and any agent or employee of the commissioner, shall not disclose or make accessible in any manner records or information that he or she maintains, to any agency that primarily enforces immigration law or to any employee or agent of such agency, unless the commissioner is presented with a lawful court order or judicial warrant signed by a judge appointed pursuant to article III of the United States constitution. Upon receiving a request for such records or information from an agency that primarily enforces immigration law, the commissioner shall, no later than three days after such request, notify the individual about whom such information was requested, informing such individual of the request and the identity of the agency that made such request.

(b) The commissioner shall require any person or entity that receives or has access to records or information from the department to certify to the commissioner, before such receipt or access, that such person or entity shall not (i) use such records or information for civil immigration purposes or (ii) disclose such records or information to any agency that primarily enforces immigration law or to any employee or agent of any such agency unless such disclosure is pursuant to a cooperative arrangement between city, state and federal agencies which arrangement does not enforce immigration law and which disclosure is limited to the specific records or information being sought pursuant to such arrangement. Violation of such certification shall be a class E felony. In addition to any records required to be kept pursuant to subdivision (c) of section 2721 of title 18 of the United States code, any person or entity certifying pursuant to this paragraph shall keep for a period of five years records of all uses and identifying each person or entity that primarily enforces immigration law that received department records or information from such certifying person or entity. Such records shall be maintained

in a manner and form prescribed by the commissioner and shall be available for inspection by the commissioner or his or her designee upon his or her request.

(c) For purposes of this subdivision, the term "agency that primarily enforces immigration law" shall include, but not be limited to, United States immigration and customs enforcement and United States customs and border protection, and any successor agencies having similar duties. Failure to maintain records as required by this subdivision shall be a class E felony.

Section 2. This act shall take effect immediately.

PART ZZZ

Section 1. The article heading of article 14 of the election law is amended to read as follows:

CAMPAIGN RECEIPTS AND EXPENDITURES;

PUBLIC FINANCING

Section 2. Sections 14-100 through 14-132 of the election law are designated title I and a new title heading is added to read as follows:

CAMPAIGN RECEIPTS AND EXPENDITURES

Section 3. Subdivision 1 of section 14-114 of the election law, as amended by chapter 79 of the laws of 1992 and paragraphs a and b as amended by chapter 659 of the laws of 1994, is amended to read as follows:

1. The following limitations apply to all contributions to candidates for election to any public office or for nomination for any such office, or for election to any party positions, and to all contributions to political committees working directly or indirectly with any candidate to aid or participate in such candidate's nomination or election, other than any contributions to any party committee or constituted committee:

a. In any election for a public office to be voted on by the voters of the entire state, or for nomination to any such office, no contributor may make a contribution to any candidate or political committee, participating in the state's public campaign financing system pursuant to title two of this article and no such candidate or political committee may accept any contribution from any contributor, which is in the aggregate amount greater than: ~~(i) in the case of any nomination to public office, the product of the total number of enrolled voters in the candidate's party in the state, excluding voters in inactive status, multiplied by \$.005, but such amount shall be not less than four thousand dollars nor more than twelve~~ eighteen thousand dollars ~~as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision, and (ii) in the case of any election to a public office, twenty-five thousand dollars as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision~~ divided equally among the primary and general election in an election cycle; provided however, that the maximum amount which may be so contributed or accepted, in the aggregate, from any candidate's child, parent, grandparent, brother and sister, and the spouse of any such persons, shall not exceed in the case of any nomination to public office an amount equivalent to the product of the number of enrolled voters in the candidate's party in the state, excluding voters in inactive status, multiplied by \$.025, and in the case of any election for a public office, an amount equivalent to the product of the number of registered voters in the state excluding voters in inactive status, multiplied by \$.025.

b. In any other election for party position or for election to a public office or for nomination for any such office, no contributor may make a contribution to any candidate or political committee participating in the state's public campaign financing system pursuant to title two of this article and no such candidate or political committee may accept any contribution from any contributor, which is in the aggregate amount greater than election for party position, or for nomination to public office, the product of the total number of enrolled voters in the candidate's party in the district in which he is a candidate, excluding voters in inactive status, multiplied by \$.05, and (ii) in the case of any election for a public office, the product of the total number of registered voters in the district, excluding voters in inactive status, multiplied by \$.05, however in the case of a nomination within the city of New York for the office of mayor, public advocate or comptroller, such amount shall be not less than four thousand dollars nor more than twelve thousand dollars as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision; in the case of an election within the city of New York for the office of mayor, public advocate or comptroller, twenty-five thousand dollars as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision; in the case of a nomination or election for state senator, ~~four ten~~ thousand dollars ~~as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision; in the case of an election for state senator, six thousand two hundred fifty dollars as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision~~ , divided equally among the primary and general election in an election cycle; in the case of an election or nomination for a member of the assembly, ~~twenty-five hundred six thousand~~ dollars ~~as increased or decreased by the cost of living adjustment described in paragraph c of this subdivision; but in no event shall any such maximum exceed fifty thousand dollars or be less than one thousand dollars~~ , divided equally among the primary and general election in an election cycle; provided however, that the maximum amount which may be so contributed or accepted, in the aggregate, from any candidate's child, parent, grandparent, brother and sister, and the spouse of any such persons, shall not exceed in the case of any election for party position or nomination for public office an amount equivalent to the number of enrolled voters in the candidate's party in the district in which he is a candidate, excluding voters in inactive status, multiplied by \$.25 and in the case of any election to public office, an amount equivalent to the number of registered voters in the district, excluding voters in inactive status, multiplied by \$.25; or twelve hundred fifty dollars, whichever is greater, or in the case of a nomination or election of a state senator, twenty thousand dollars, whichever is greater, or in the case of a nomination or election of a member of the assembly twelve thousand five hundred dollars, whichever is greater, but in no event shall any such maximum exceed one hundred thousand dollars.

c. In any election for a public office to be voted on by the voters of the entire state, or for nomination to any such office, no contributor may make a contribution to any candidate or political committee in connection with a candidate who is not a participating candidate as defined in subdivision fourteen of section 14-200-a of this article, and no such candidate or political committee may accept any contribution from any contributor, which is in the aggregate amount greater than eighteen thousand dollars, divided equally among

the primary and general election in an election cycle; provided however, that the maximum amount which may be so contributed or accepted, in the aggregate, from any candidate's child, parent, grandparent, brother and sister, and the spouse of any such persons, shall not exceed in the case of any nomination to public office an amount equivalent to the product of the number of enrolled voters in the candidate's party in the state, excluding voters in inactive status, multiplied by \$.025, and in the case of any election for a public office, an amount equivalent to the product of the number of registered voters in the state, excluding voters in inactive status, multiplied by \$.025.

d. In any nomination or election of a candidate who is not a participating candidate for state senator, ten thousand dollars, divided equally among the primary and general election in an election cycle; in the case of an election or nomination for a member of the assembly, six thousand dollars, divided equally among the primary and general election in an election cycle.

e.(1) At the beginning of each fourth calendar year, commencing in nineteen hundred ninety-five, the state board shall determine the percentage of the difference between the most recent available monthly consumer price index for all urban consumers published by the United States bureau of labor statistics and such consumer price index published for the same month four years previously. The amount of each contribution limit fixed in this subdivision shall be adjusted by the amount of such percentage difference to the closest one hundred dollars by the state board which, not later than the first day of February in each such year, shall issue a regulation publishing the amount of each such contribution limit. Each contribution limit as so adjusted shall be the contribution limit in effect for any election held before the next such adjustment.

(2) Provided, however, that such adjustments shall not occur for candidates seeking statewide office, or the position of state senator or member of the assembly, whether such candidate does or does not participate in the public finance program established pursuant to title two of this article.

f. Notwithstanding any other contribution limit in this section, participating candidates as defined in subdivision fourteen of section 14-200-a of this article may contribute, out of their own money, three times the applicable contribution limit to their own authorized committee.

Section 4. Article 14 of the election law is amended by adding a new title II to read as follows:

TITLE II

PUBLIC FINANCING

Section 14-200. Legislative findings and intent.

14-200-a. Definitions.

14-201. Political committee registration.

14-202. Proof of compliance.

14-203. Eligibility.

14-204. Limits on public financing.

14-205. Payment of public matching funds.

14-206. Use of public matching funds; qualified campaign expenditures.

14-207. Composition, powers, and duties of the public campaign finance board.

14-208. Audits and repayments.

14-209. Enforcement and penalties for violations and other proceedings.

14-210. Reports.

14-211. Debates for candidates for statewide office.

14-212. Severability.

Section 14-200. Legislative findings and intent. The legislature finds that reform of New York state's campaign finance system is crucial to improving public confidence in the state's democratic processes and continuing to ensure a government that is accountable to all of the voters of the state regardless of wealth or position. The legislature finds that New York's current system of campaign finance, with its large contributions to candidates for office and party committees, has created the potential for and the appearance of corruption. The legislature further finds that, whether or not this system creates actual corruption, the appearance of such corruption can give rise to a distrust in government and citizen apathy that undermines the democratic operation of the political process.

The legislature also finds that the high cost of running for office in New York discourages qualified candidates from running for office and creates an electoral system that encourages candidates to spend too much time raising money rather than attending to the duties of their office, representing the needs of their constituents, and communicating with voters.

The legislature amends this article creating a new title to this article to reduce the possibility and appearance that special interests exercise undue influence over state officials; to increase the actual and apparent responsiveness of elected officials to all voters; to

encourage qualified candidates to run for office; and to reduce the pressure on candidates to spend large amounts of time raising large contributions for their campaigns.

The legislature also finds that the system of voluntary public financing furthers the government's interest in encouraging qualified candidates to run for office. The legislature finds that the voluntary public funding program will enlarge the public debate and increase participation in the democratic process. In addition, the legislature finds that the voluntary expenditure limitations and matching fund program reduce the burden on candidates and officeholders to spend time raising money for their campaigns.

Therefore, the legislature declares that these amendments further the important and valid government interests of reducing voter apathy, building confidence in government, reducing the reality and appearance of corruption, and encouraging qualified candidates to run for office, while reducing candidates' and officeholders' fundraising burdens.

Section 14-200-a. Definitions. For the purposes of this title, the following terms shall have the following meanings:

1. "authorized committee" means the single political committee designated by a candidate pursuant to these recommendations to receive contributions and make expenditures in support of the candidate's campaign for such election.

2. "PCFB" means the public campaign finance board established in this title, unless otherwise specified.

3. "contribution" shall have the same meaning as appears in subdivision nine of section 14-100 of this article.

4. "contributor" means any person or entity that makes a contribution.

5. "covered election" means any primary, general, or special election for nomination for election, or election, to the office of governor, lieutenant governor, attorney general, state comptroller, state senator, or member of the assembly.

6. "election cycle" means the two-year period starting the day after the last general election for candidates for the state legislature and shall mean the four-year period starting after the day after the last general election for candidates for statewide office.

7. "expenditure" means any gift, subscription, advance, payment, or deposit of money, or anything of value, or a contract to make any gift, subscription, payment, or deposit of money, or anything of value, made in connection with the nomination for election, or election, of any candidate. Expenditures made by contract are deemed made when such funds are obligated.

8. "fund" means the New York state campaign finance fund established pursuant to section ninety-two-t of the state finance law.

9. "immediate family" means a spouse, domestic partner, child, sibling, or parent.

10. "item with significant intrinsic and enduring value" means any item, including tickets to an event, that are valued at twenty-five dollars or more.

11. (a) "matchable contribution" means a contribution not less than five dollars and not more than two hundred fifty dollars, for a candidate for public office to be voted on by the voters of the entire state or for nomination to any such office, a contribution for any covered elections held in the same election cycle, made by a natural person who is a resident in the state of New York to a participating candidate, and for a candidate for election to the state assembly or state senate or for nomination to any such office, a contribution for any covered elections held in the same election cycle, made by a natural person who is also a resident of such state assembly or state senate district from which such candidate is seeking nomination or election, that has been reported in full to the PCFB in accordance with sections 14-102 and 14-104 of this article by the candidate's authorized committee and has been contributed on or before the day of the applicable primary, general, runoff, or special election. Any contribution, contributions, or a portion of a contribution determined to be invalid for matching funds by the PCFB may not be treated as a matchable contribution for any purpose.

(b) The following contributions are not matchable:

(i) loans;

(ii) in-kind contributions of property, goods, or services;

(iii) contributions in the form of the purchase price paid for an item with significant intrinsic and enduring value;

(iv) transfers from a party or constituted committee;

(v) anonymous contributions;

(vi) contributions whose source is not itemized as required by these recommendations;

(vii) contributions gathered during a previous election cycle;

(viii) illegal contributions;

(ix) contributions from minors;

(x) contributions from vendors for campaigns hired by the candidate for such election cycle;

(xi) contributions from lobbyists registered pursuant to subdivision

(a) of section one-c of the legislative law; and

(xii) any portion of a contribution when the aggregate contributions are in excess of two hundred fifty dollars from any one contributor to such participating candidate for nomination or election.

13. "nonparticipating candidate" means a candidate for a covered election who fails to file a written certification in the form of an affidavit pursuant to these recommendation by the applicable deadline.

14. "participating candidate" means any candidate for nomination for election, or election, to the office of governor, lieutenant governor, attorney general, state comptroller, state senator, or member of the assembly, who files a written certification in the form determined by the PCFB.

15. "post-election period" means the period following an election when a candidate is subject to an audit.

16. "qualified campaign expenditure" means an expenditure for which public matching funds may be used.

17. "threshold for eligibility" means the amount of matchable contributions that a candidate's authorized committee must receive in total in order for such candidate to qualify for voluntary public financing under this title.

18. "transfer" means any exchange of funds between a party or constituted committee and a candidate or any of his or her authorized committees.

19. "surplus" means those funds where the total sum of contributions received and public matchable funds received by a participating candidate and his or her authorized committee exceeds the total campaign expenditures of such candidate and authorized committee for all covered elections held in the same calendar year or for a special election to fill a vacancy.

Section 14-201. Political committee registration. 1. Political committees, as defined pursuant to subdivision one of section 14-100 of this article, shall register with the state board of elections before making any contribution or expenditure. The state board of elections shall publish a cumulative list of political committees that have registered, including on its webpage, and regularly update it.

2. Only one authorized committee per candidate per elective office sought. Before receiving any contribution or making any expenditure for a covered election, each candidate shall notify the PCFB as to the existence of his or her authorized committee that has been approved by such candidate. Each candidate shall have one and only one authorized committee per elective office sought. Each authorized committee shall have a treasurer.

3. (a) In addition to each authorized and political committee reporting to the PCFB every contribution and loan received and every expenditure made in the time and manner prescribed by sections 14-102, 14-104, and 14-108 of this article, each authorized and political committee for participating candidates shall also submit disclosure reports on March fifteenth of each election year reporting to the PCFB every contribution and loan received and every expenditure made. For contributors who make aggregate contributions of one hundred dollars or more, each authorized and political committee shall report to the PCFB the occupation and business address of each contributor and lender. The PCFB shall revise, prepare, and post forms on its webpage that facilitate compliance with the requirements of this section.

(b) The PCFB shall review each disclosure report filed and shall inform authorized and political committees of relevant questions it has concerning: (i) compliance with requirements of this title and of the rules issued by the PCFB, and (ii) qualification for receiving public matching funds pursuant to this title. In the course of this review, it shall give authorized and political committees an opportunity to respond to and correct potential violations and give candidates an opportunity to address questions it has concerning their matchable contribution claims or other issues concerning eligibility for receiving public matching funds pursuant to this title.

(c) Contributions that are not itemized in reports filed with the PCFB shall not be matchable.

(d) Participating candidates may file reports of contributions as frequently as once a week on Monday so that their matching funds may be paid at the earliest allowable date.

Section 14-202. Proof of compliance. Authorized and political committees shall maintain such records of receipts and expenditures for a covered election as required by the PCFB. Authorized and political committees shall obtain and furnish to the PCFB any information it may request relating to financial transactions or contributions and furnish such documentation and other proof of compliance with this title as may be requested. In compliance with section 14-108 of this article, authorized and political committees shall maintain copies of such records for a period of five years.

Section 14-203. Eligibility. 1. Terms and conditions. To be eligible for voluntary public financing under this title, a candidate must:

(a) be a candidate in a covered election;

(b) meet all the requirements of law to have his (or her) name on the ballot, subject to the requirements of subdivision three of section 1-104 and subdivision one of section 6-142 of this chapter;

(c) in the case of a covered general or special election, be opposed by another candidate on the ballot who is not a write-in candidate;

(d) submit a certification in the form of an affidavit, in such form as may be prescribed by the PCFB, that sets forth his or her acceptance of and agreement to comply with the terms and conditions for the provision of such funds in each covered election and such certification shall be submitted at least four months before a primary election and on the last day in which a certification of nomination is filed in a special election pursuant to a schedule promulgated by the PCFB;

(e) be certified as a participating candidate by the PCFB;

(f) not make, and not have made, expenditures from or use his or her personal funds or property or the personal funds or property jointly held with his or her spouse, or unemancipated children in connection with his or her nomination for election or election to a covered office, but may make a contribution to his or her authorized committee in an amount that does not exceed three times the applicable contribution limit from an individual contributor to candidates for the office that he or she is seeking;

(g) meet the threshold for eligibility set forth in subdivision two of this section;

(h) continue to abide by all requirements during the post-election period; and

(i) not have accepted contributions in amounts exceeding the contribution limits set forth for candidates in paragraphs a and b of subdivision one of section 14-114 of this article during the election cycle for which the candidate seeks certification;

(i) Provided however, that, if a candidate accepted contributions exceeding such limits, such acceptance shall not prevent the candidate from being certified by the PCFB if the candidate in a reasonable time, as determined by rule, pays to the fund or returns to the contributor the portion of any contribution that exceeded the applicable contribution limit.

(ii) If the candidate is unable to return such funds in a reasonable time, as determined by rule, because they have already been spent, acceptance of contributions exceeding the limits shall not prevent the candidate from being certified by the PCFB if the candidate submits an affidavit agreeing to pay to the fund all portions of any contributions that exceeded the limit no later than thirty days before the general election. If a candidate provides the PCFB with such an affidavit, any disbursement of public funds to the candidate shall be reduced by no more than twenty-five percent until the total amount owed by the candidate is repaid.

(iii) Nothing in this section shall be interpreted to require a candidate who retains funds raised during any previous election cycle to forfeit such funds. Funds raised during a previous election cycle may be retained and used by the candidate for the candidate's campaign in the next election cycle but funds shall not qualify for satisfying the threshold for participating in the public campaign finance program established in this title nor shall they be eligible to be matched. The PCFB shall adopt regulations to ensure that contributions that would satisfy the applicable contribution limits authorized in this title shall be transferred into the appropriate campaign account.

(iv) Contributions received and expenditures made by the candidate or an authorized committee of the candidate prior to the effective date of this title shall not constitute a violation of this title. Unexpended contributions shall be treated the same as campaign surpluses under subparagraph (iii) of this paragraph. Nothing in this recommendation shall be construed to limit, in any way, any candidate or public official from expending any portion of pre-existing campaign funds for any lawful purpose other than those related to his or her campaign.

(v) A candidate who has raised matchable contributions but, in the case of a covered primary, general or special election, is not opposed by another candidate on the ballot who is not a write-in candidate, or who chooses not to accept matchable funds, may retain such contributions and apply them in accord with this title to the candidate's next campaign, should there be one, in the next election cycle.

2. Threshold for eligibility. (a) The threshold for eligibility for public funding for participating candidates shall be in the case of:

(i) governor, not less than five hundred thousand dollars in contributions including at least five thousand matchable contributions shall be counted toward this qualifying threshold;

(ii) lieutenant governor, attorney general and comptroller, not less than one hundred thousand dollars in contributions including at least one thousand matchable contributions shall be counted toward this qualifying threshold;

(iii) state senator, except as otherwise provided in paragraph (c) of this subdivision, not less than twelve thousand dollars in contributions including at least one hundred fifty matchable contributions shall be counted toward this qualifying threshold; and

(iv) member of the assembly, except as otherwise provided in paragraph (c) of this subdivision, not less than six thousand dollars in contributions including at least seventy-five matchable contributions shall be counted toward this qualifying threshold.

(b) However, solely for purposes of achieving the monetary thresholds in paragraph (a) of this subdivision, the first two hundred fifty dollars of any contribution of more than two hundred fifty dollars to a candidate or a candidate's committee which would otherwise be matchable except that it comes from a contributor who has contributed more than two hundred fifty dollars to such candidate or candidate's committee, is deemed to be a matchable contribution and shall count toward satisfying such monetary threshold but shall not otherwise be considered a matchable contribution.

(c) With respect to the minimum dollar threshold for participating candidates for state senate and state assembly, in such districts where average median income ("AMI") is below the AMI as determined by the United States Census Bureau three years before such election for which public funds are sought, such minimum dollar threshold for eligibility shall be reduced by one-third. The PCFB shall make public which districts are subject to such reduction no later than two years before the first primary election for which funding is sought.

(d) Any participating candidate meeting the threshold for eligibility in a primary election for one of the foregoing offices shall be applied to satisfy the threshold for eligibility for such office in any other subsequent election held in the same calendar year. Any participating candidate who is nominated in a primary election and has participated in the public financing program set forth in this title, must participate in the general election for such office.

Section 14-204. Limits on public financing. The following limitations apply to the total amounts of public funds that may be provided to a participating candidate's authorized committee for an election cycle:

1. In any primary election, receipt of public funds by participating candidates and by their participating committees shall not exceed:

<u>(a) for Governor</u>	<u>\$3,500,000</u>
<u>(b) for Lieutenant Governor, Attorney General or Comptroller</u>	<u>\$3,500,000</u>
<u>(c) for State Senator</u>	<u>\$375,000</u>
<u>(d) for Member of the Assembly</u>	<u>\$175,000</u>

2. In any general or special election, receipt of public funds by a participating candidate's authorized committees shall not exceed:

<u>(a) for Governor and Lieutenant Governor (combined)</u>	<u>\$3,500,000</u>
<u>(b) for Attorney General</u>	<u>\$3,500,000</u>
<u>(c) for Comptroller</u>	<u>\$3,500,000</u>
<u>(d) for State Senator</u>	<u>\$375,000</u>
<u>(e) for Member of the Assembly</u>	<u>\$175,000</u>

3. No participating candidate for nomination for an office who is not opposed by a candidate on the ballot in a primary election shall be entitled to payment of public matching funds, except that, where there is a contest in such primary election for the nomination of at least one of the two political parties with the highest and second highest number of enrolled members for such office, a participating candidate who is unopposed in the primary election may receive public funds before the primary election, for expenses incurred on or before the date of such primary election, in an amount equal to up to half the sum set forth in paragraph one of this section.

4. Nothing in this section shall be construed to limit the amount of private funds a candidate may receive subject to the contribution limits contained in section 14-114 of this article. Any contributions so received which are not expended in the general election may be applied to the next covered election for an office for which such candidate seeks nomination or election.

5. A candidate only on the ballot in one or more primary elections in which the number of persons eligible to vote for party nominees in each such election totals fewer than one thousand shall not receive public funds in excess of five thousand dollars for qualified campaign expenditures in such election or elections. For the purposes of this section, the number of persons eligible to vote for party nominees in a primary election shall be as determined by the state board of elections for the calendar year of the primary election. A candidate for office on the ballot in more than one primary for such office, shall be deemed, for purposes of this recommendation, to be a single candidate.

Section 14-205. Payment of public matching funds. 1. Determination of eligibility. No public matching funds shall be paid to an authorized committee unless the PCFB determines that the participating candidate has met the eligibility requirements of this title. Payment shall not exceed the amounts specified in subdivision two of this section, and shall be made only in accordance with the provisions of this title. Such payment may be made only to the participating candidate's authorized committee. No public matching funds shall be used except as reimbursement or payment for qualified campaign expenditures actually and lawfully incurred or to repay loans used to pay qualified campaign expenditures.

2. Calculation of payment. (a) In any election for a public office to be voted on by the voters of the entire state or for nomination to any such office, if the threshold for eligibility is met, the participating candidate's authorized committee shall receive payment for qualified campaign expenditures of six dollars of public matching funds for each one dollar of matchable contributions, obtained and reported to the PCFB in accordance with the provisions of this title. The maximum payment of public matching funds shall be limited to the amounts set forth in this section for the covered election.

(b) In any election for state senate or state assembly or for nomination to any such office, if the threshold for eligibility is met, the participating candidate's authorized committee shall receive payment for qualified campaign expenditures for matchable contributions of eligible private funds per contributor, obtained, and reported to the PCFB herein, of: twelve dollars of public matching funds for each of the first fifty dollars of matchable contributions; nine dollars of public matching funds for each of the next one hundred dollars of public matchable contributions; and eight dollars for the each of the next one hundred dollars of public matchable contributions. The maximum payment of public matching funds shall be limited to the amounts set forth in this section for the covered election.

3. Timing of payment. The PCFB shall make any payment of public matching funds to participating candidates as soon as is practicable. But in all cases, it shall verify eligibility for public matching funds within four days, excluding weekends and holidays, of receiving a campaign contribution report filed in compliance with section 14-104 of this article. Within two days of determining that a candidate for a covered office is eligible for public matching funds, it shall authorize payment of the applicable matching funds owed to the candidate. The PCFB shall schedule at least three payment dates in the thirty days prior to a covered primary, general, or special election. If any of such payments would require payment on a weekend or federal holiday, payment shall be made on the next business day.

4. Notwithstanding any provision of this section to the contrary, the amount of public funds payable to a participating candidate on the ballot in any covered election shall not exceed one-quarter of the maximum public funds payment otherwise applicable and no participating candidate shall be eligible to receive a disbursement of public funds prior to two weeks after the last day to file designating petitions for a primary election unless the participating candidate is opposed by a competitive candidate. The PCFB shall, by regulation, set forth objective standards to determine whether a candidate is competitive and the procedures for qualifying for the payment of public funds.

5. Electronic funds transfer. The PCFB shall, in consultation with the office of the comptroller, promulgate rules to facilitate electronic funds transfers directly from the campaign finance fund into an authorized committee's bank account.

6. Irregularly scheduled elections. Notwithstanding any other provision of this title, the PCFB shall promulgate rules to provide for the prompt issuance of public matching funds to eligible participating candidates for qualified campaign expenditures in the case of any other covered election held on a day different from the day originally scheduled, including special elections. Provided, however in all cases, the PCFB shall: (a) within four days, excluding weekends and holidays, of receiving a report of contributions from a candidate for a covered office claiming eligibility for public matching funds, verify that candidate's eligibility for public matching funds; and (b) within two days of determining that the candidate for a covered office is eligible for public matching funds, it shall authorize payment of the applicable matching funds owed to the candidate.

Section 14-206. Use of public matching funds; qualified campaign expenditures. 1. Public matching funds provided pursuant to this title may be used only by an authorized committee for expenditures to further the participating candidate's nomination for election or election, including paying for debts incurred within one year prior to an election to further the participating candidate's nomination for election or election.

2. Such public matching funds may not be used for:

- (a) an expenditure in violation of any law;
- (b) an expenditure in excess of the fair market value of services, materials, facilities, or other things of value received in exchange;
- (c) an expenditure made after the candidate has been finally disqualified from the ballot;
- (d) an expenditure made after the only remaining opponent of the candidate has been finally disqualified from the general or special election ballot;
- (e) an expenditure made by cash payment;
- (f) a contribution or loan or transfer made to or expenditure to support another candidate or political committee or party committee or constituted committee;
- (g) an expenditure to support or oppose a candidate for an office other than that which the participating candidate seeks;
- (h) gifts, except brochures, buttons, signs, tee shirts and other printed campaign material;
- (i) legal fees to defend against a criminal charge;
- (j) any expenditure made to challenge the validity of any petition of designation or nomination or any certificate of nomination, acceptance, authorization, declination, or substitution;
- (k) payments made to the candidate or a spouse, domestic partner, child, grandchild, parent, grandparent, brother or sister of the candidate or spouse or domestic partner of such child, grandchild, parent, grandparent, brother or sister, or to a business entity in which the candidate or any such person has a ten percent or greater ownership interest;
- (l) an expenditure made primarily for the purpose of expressly advocating a vote for or against a ballot proposal, other than expenditures made also to further the participating candidate's nomination for election or election;
- (m) payment of any settlement, penalty or fine imposed pursuant to federal, state or local law;
- (n) payments made through advances, except in the case of individual purchases less than two hundred fifty dollars; or
- (o) expenditures to facilitate, support, or otherwise assist in the execution or performance of the duties of public office.

Section 14-207. Composition, powers, and duties of the public campaign finance board. 1. There shall be a public campaign finance board within the state board of elections that shall be comprised of the following commissioners: the four state board of elections commissioners and three additional commissioners, one jointly appointed by the legislative leaders of one major political party in each house of the legislature, one jointly appointed by the legislative leaders of the other major political party in each house of the legislature, and one of whom shall be appointed by the governor. Each commissioner must be a New York state resident and registered voter, and may not currently be, or within the previous five years have been, an officer of a political party or political committee as defined in the election law, or a registered lobbyist. The chair of the PCFB shall be designated by the PCFB from among the three additional commissioners. Each of the three additional commissioners shall receive a per diem of three hundred fifty dollars for work actually performed not to exceed twenty-five thousand dollars in any one calendar year. They shall be considered public officers for purposes of sections seventy-three-a and seventy-four of the public officers law. The three commissioners so appointed pursuant to this recommendation will be appointed for a term of five years to commence on July first, two thousand twenty and may be removed by his or her appointing authority solely for substantial neglect of duty, gross misconduct in office, inability to discharge the power or duties of office, after written notice and opportunity to be heard. During the period of his or her term as a commissioner appointed hereunder, each such commissioner is barred from making, or soliciting from other persons, any contributions to candidates for election to the offices of governor, lieutenant governor, attorney general, comptroller, member of the assembly, or state senator. Any vacancy occurring on the PCFB shall be filled within thirty days of its occurrence in the same manner as the member whose vacancy is being filled was appointed. A person appointed to fill a vacancy occurring other than by expiration of a term of office shall be appointed for the unexpired term of the member he or she succeeds. Four members of the PCFB shall constitute a quorum, and the PCFB shall have the power to act by majority vote of the total number of members of the commission without vacancy. All members of the PCFB shall be appointed no later than the first day of July, two thousand twenty and the PCFB shall promulgate such regulations as are needed no later than the first day of July, two thousand twenty-one.

2. The PCFB and state board of elections may utilize existing state board of elections staff and hire such other staff as are necessary to carry out its duties. It may expand its staffing, as needed, to provide additional candidate liaisons to assist candidates in complying with the terms of this public campaign finance system as provided for in these recommendations, as well as auditors, trainers, attorneys, technical staff and other such staff as the PCFB determines is necessary to administer this system. Annually, on or before the first of every year, the PCFB shall submit to the governor and the division of the budget a request for appropriations for the next state fiscal year to fully support the administration of the public campaign finance program established in this title.

3. The PCFB shall develop a program for informing candidates and the public as to the purpose and effect of the provisions of this title, including by means of a webpage. The PCFB shall prepare in plain language and make available educational materials, including compliance manuals and summaries and explanations of the purposes and provisions of this title. The PCFB shall provide compliance counseling and guidance to candidates seeking to participate in public financing as provided for in this title, as well as to such candidates who participate. The PCFB shall prepare or have prepared and make available materials, including, to the extent feasible, computer software, to facilitate the task of compliance with the disclosure and record keeping requirements of this title.

4. The PCFB shall have the authority to promulgate such rules and regulations and provide such forms as it deems necessary for the administration of this title.

5. The PCFB shall provide an interactive, searchable computer database that shall contain all information necessary for the proper administration of this title, including information on contributions to and expenditures by candidates and their authorized committees, independent expenditures in support or opposition of candidates for covered offices, and distributions of moneys from the fund. Such database shall be accessible to the public on the PCFB's webpage.

6. Any advice provided by PCFB staff to a participating or non participating candidate with regard to an action shall be presumptive evidence that such action, if taken in reliance on such advice, should not be subject to a penalty or repayment obligation where such candidate or such candidate's committee has confirmed such advice in writing to such PCFB staff by registered or certified mail to the correct address, or by electronic or facsimile transmission with evidence of receipt, describing the action to be taken pursuant to the advice given and the PCFB or its staff has not responded to such written confirmation within seven business days disavowing or altering such advice, provided that the PCFB's response shall be by registered or certified mail to the correct address, or by electronic or facsimile transmission with evidence of receipt.

7. The PCFB and its proceedings shall be subject to articles six and seven of the public officers law.

8. Notwithstanding any other provision of law including, but not limited to, subdivision one of section 3-104 of this chapter, the PCFB shall have sole authority to investigate all referrals and complaints relating to the administration of the program established hereunder and violations of any of its provisions, and it shall have sole authority to administer the program established in this title and to enforce such provisions of this program except as otherwise provided in this title.

9. The PCFB may take such other actions as are necessary and proper to carry out the purposes of this recommendation.

Section 14-208. Audits and repayments. 1. Audits. (a) The PCFB shall audit and examine all matters relating to the proper administration of this title and shall complete all such audits no later than one and one-half years after the election in question. This deadline shall not apply in cases involving potential campaign-related fraud, knowing and willful violations of this article, or criminal activity.

(b) Every participating candidate for statewide office who receives public funds as provided in this title, and every candidate for any other office who receives five hundred thousand dollars or greater in public funds as provided in this title, shall be audited by the PCFB along with all other candidates in each such race. Such audits shall be completed within one and one-half years of the election in question.

(c) Except as provided in paragraph (b) of this subdivision, the PCFB shall select not more than one-third of all participating candidates in covered elections for audit through a lottery which shall be completed within one year of the election in question. A separate lottery shall be conducted for each office. The PCFB shall select senate and assembly districts to be audited, auditing every candidate in each selected district, while ensuring that the number of audited candidates within those districts does not exceed fifty percent of all participating candidates for the relevant office. The lottery for senate and assembly elections shall be weighted to increase the likelihood that a district for the relevant office is audited based on how frequently it has not been selected for auditing during the past three election cycles. The PCFB shall promulgate rules concerning the method of weighting the senate and assembly lotteries, including provisions for the first three election cycles for each office.

(d) The cost of complying with a post-election audit shall be borne by the candidate's authorized committee using public funds, private funds, or any combination of such funds. Candidates who run in any primary or general election must maintain a reserve of three percent of the public funds received to comply with the post-election audit.

(e) The PCFB shall issue to each campaign audited a final audit report that details its findings.

2. Repayments. (a) If the PCFB determines that any portion of the payment made to a candidate's authorized committee from the fund was in excess of the aggregate amount of payments that such candidate was eligible to receive pursuant to this title, it shall notify such committee and such committee shall pay to the PCFB an amount equal to the amount of excess payments. Such committee shall first utilize the surplus for repayment of such sums and then such other funds as it may have. Provided, however, that if the erroneous payment was the result of an error by the PCFB, then the erroneous payment will be deducted from any future payment, if any, and if no future payment is to be made then neither the candidate nor the committee shall be liable to repay the excess amount to the PCFB. The candidate and the candidate's authorized committee are jointly and severally liable for any repayments to the PCFB.

(b) If the PCFB determines that any portion of the payment made to a candidate's authorized committee from the fund was used for purposes other than qualified campaign expenditures and such expenditures were not approved by the PCFB, it shall notify such committee of the amount so disqualified and such committee shall pay to the PCFB an amount equal to such disqualified amount. The candidate, the treasurer, and the candidate's authorized committee are jointly and severally liable for any repayments to the PCFB.

(c) If the total sum of contributions received and public matching payments from the fund received by a participating candidate and his or her authorized committee exceed the total campaign expenditures of such candidate and authorized committee for all covered elections held in the same calendar year or for a special election to fill a vacancy, such candidate and committee shall use such surplus funds to reimburse the fund for payments received by such authorized committee from the fund during such calendar year or for such special election. Participating candidates shall make such payments not later than twenty-seven days after all liabilities for the election have been paid and in any event, not later than the day on which the PCFB issues its final audit report for the participating candidate's authorized committee; provided, however, that all unspent public campaign funds for a participating candidate shall be immediately due and payable to the PCFB upon a determination by the PCFB that the participant has delayed the post-election audit. A participating candidate may make post-election expenditures with public funds only for routine activities involving nominal cost associated with winding up a campaign and responding to the post-election audit. Nothing in this title shall be construed to prevent a candidate or his or her authorized committee from using campaign contributions received from private contributors for otherwise lawful expenditures.

3. Rules and regulations. (a) The PCFB shall promulgate regulations for the certification of the amount of funds payable by the comptroller from the fund established pursuant to section ninety-two-t of the state finance law, to a participating candidate that has qualified to receive such payment. These regulations shall include the promulgation and distribution of forms on which contributions and expenditures are to be reported, the periods during which such reports must be filed, and the verification required. The PCFB shall institute procedures which will make possible payment by the fund within four business days after receipt of the required forms and verifications.

(b) All rules and regulations promulgated pursuant to this recommendation shall be promulgated pursuant to the state administrative procedure act. The PCFB's determinations pursuant to such regulations and these recommendations shall be deemed final.

Section 14-209. Enforcement and penalties for violations and other proceedings. 1. Civil penalties. Violations of any provisions regarding public campaign financing stated in this title or regulation promulgated pursuant to this title shall be subject to a civil penalty in an amount not in excess of fifteen thousand dollars and such other lesser fines as the PCFB may promulgate in regulation. Candidates may contest alleged failures to file, late reports and reports with noticed deficiencies and have an opportunity to be heard by the PCFB. The PCFB shall promulgate a regulation setting forth a schedule of fines for such infractions including those that it may assess directly on violators. The PCFB shall investigate referrals and complaints. After investigation, it may recommend dismissal, settlement, civil action, or referral to law enforcement. The PCFB may assess penalties and it is authorized to commence a civil action in court to enforce all penalties and recover money due.

2. Notice of violation and opportunity to be heard. The PCFB shall:

(a) determine whether a violation of any provision of this title or regulation promulgated hereunder has been committed;

(b) serve written notice upon each person or entity it has reason to believe has committed a violation and such written notice shall describe with particularity the nature of the alleged violation including a written reference to a specific law or regulation alleged to have been violated;

(c) provide such person or entity an opportunity to be heard pursuant to the state administrative procedure act and any regulations of the PCFB; and

(d) if appropriate, assess penalties for violations, following such notice and opportunity to be heard.

3. Criminal conduct. Any person who knowingly and willfully furnishes or submits false statements or information to the PCFB in connection with its administration of this title shall be guilty of a misdemeanor in addition to any other penalty as may be imposed under this chapter or pursuant to any other law. The attorney general, upon referral from the PCFB, shall have exclusive authority to prosecute any such criminal violation. The PCFB shall seek to recover any public matching funds obtained as a result of such criminal conduct.

4. Court proceedings. Proceedings as to public financing brought under this title shall have preference over all other causes in all courts.

(a) The determination of eligibility pursuant to this title and any question or issue relating to payments for campaign expenditures pursuant to this title may be contested in a proceeding instituted in the Supreme Court, Albany county by any aggrieved candidate.

(b) A proceeding with respect to such a determination of eligibility or payment for qualified campaign expenditures pursuant to this chapter shall be instituted within fourteen days after such determination was made. The PCFB shall be made a party to any such proceeding.

(c) Upon the PCFB's failure to receive the amount due from a participating candidate or such candidate's authorized committee after the issuance of written notice of such amount due, as required by this title, the PCFB is authorized to institute a special proceeding or civil action in Supreme Court, Albany county to obtain a judgment for any amounts determined to be payable to the PCFB as a result of an examination and audit made pursuant to this title or to obtain such amounts directly from the candidate or authorized committee after a hearing at the PCFB.

(d) The PCFB shall settle or, in its sole discretion, institute a special proceeding or civil action in Supreme Court, Albany county to obtain a judgment for civil penalties determined to be payable to the PCFB pursuant to this title or to impose such penalty directly after a hearing at the PCFB.

Section 14-210. Reports. The PCFB shall review and evaluate the effect of this title upon the conduct of election campaigns and shall submit a report to the legislature on or before January first, two thousand twenty-five and every second year thereafter, and at any other time upon the request of the governor and at such other times as the PCFB deems appropriate. These reports shall include:

1. a list of the participating and nonparticipating candidates in covered elections and the votes received by each candidate in those elections;

2. the amount of contributions and loans received, and expenditures made on behalf of these candidates;

3. the amount of public matching funds each participating candidate received, spent, and repaid pursuant to this program;

4. analysis of the effect of this title on political campaigns, including its effect on the sources and amounts of private financing, the level of campaign expenditures, voter participation, the number of candidates, the candidates' ability to campaign effectively for public office, and the diversity of candidates seeking and elected to office; and

5. recommendations for further legislative and regulatory enactments, including changes in contribution limits, thresholds for eligibility, and any other features of the system.

Section 14-211. Debates for candidates for statewide office. The PCFB shall promulgate regulations to facilitate debates among participating candidates who seek election to statewide office. Participating candidates are required to participate in one debate before each election for which the candidate receives public funds, unless the participating candidate is running unopposed. Nonparticipating candidates may participate in such debates.

Section 14-212. Severability. If any clause, sentence, or other portion of paragraph (c) of subdivision two of section 14-203 of this title be adjudged by any court of competent jurisdiction to be invalid, then subparagraphs (iii) and (iv) of paragraph (a) of subdivision two of section 14-203 of this title shall read as follows:

(iii) state senator, except as otherwise provided in paragraph (c) of this subdivision, not less than ten thousand dollars in matchable contributions including at least one hundred and fifty matchable contributions in an amount greater than five dollars and no greater than the limits in this chapter, of which the first two hundred fifty dollars shall be counted toward this qualifying threshold; and

(iv) member of the assembly, except as otherwise provided in paragraph (c) of this subdivision, not less than five thousand dollars in matchable contributions including at least seventy-five matchable contributions in an amount greater than five dollars and no greater than the limits in this chapter, of which the first two hundred fifty dollars shall be counted toward this qualifying threshold.

Section 5. The state finance law is amended by adding a new section 92-t to read as follows:

Section 92-t. New York state campaign finance fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the New York state campaign finance fund.

2. Such fund shall consist of all revenues received from the New York state campaign finance fund check-off pursuant to section six hundred thirty-h of the tax law, from the abandoned property fund pursuant to section ninety-five of this article, from the general fund, and from all other moneys credited or transferred thereto from any other fund or source pursuant to law. Such fund shall also receive contributions from private individuals, organizations, or other persons to fulfill the purposes of the public financing system.

3. Moneys of the fund, following appropriation by the legislature, may be expended for the purposes of making payments to candidates pursuant to title two of article fourteen of the election law and for administrative expenses related to the implementation of article fourteen of the election law. Moneys shall be paid out of the fund by the state comptroller on vouchers certified or approved by the state board of elections, or its duly designated representative, in the manner prescribed by law, not more than five working days after such voucher is received by the state comptroller.

4. Notwithstanding any provision of law to the contrary, if, in any state fiscal year, the state campaign finance fund lacks the amount of money to pay all claims vouchered by eligible candidates and certified or approved by the state board of elections, any such deficiency shall be paid by the state comptroller, from funds deposited in the general fund of the state not more than four working days after such voucher is received by the state comptroller.

5. Commencing in two thousand twenty-five, if the surplus in the fund on April first of the year after a year in which a governor is elected exceeds twenty-five percent of the disbursements from the fund over the previous four years, the excess shall revert to the general fund of the state.

6. No public funds shall be paid to any participating candidates in a primary election any earlier than thirty days after designating petitions or certificates of nomination have been filed and not later than thirty days after such primary election.

7. No public funds shall be paid to any participating candidates in a general election any earlier than the day after the day of the primary election held to nominate candidates for such election.

8. No public funds shall be paid to any participating candidates in a special election any earlier than the day after the last day to file certificates of party nomination for such special election.

9. No public funds shall be paid to any participating candidate who has been disqualified or whose designating petitions have been declared invalid by the appropriate board of elections or a court of competent jurisdiction until and unless such finding is reversed by a higher court in a final judgment. No payment from the fund in the possession of such a candidate or such candidate's participating committee on the date of such disqualification or invalidation may thereafter be expended for any purpose except the payment of liabilities incurred before such date. All such moneys shall be repaid to the fund.

Section 6. Section 95 of the state finance law is amended by adding a new subdivision 5 to read as follows:

5. (a) As often as necessary, the co-chairs of the state board of elections shall certify the amount such co-chairs have determined necessary to fund estimated payments from the fund established by section ninety-two-t of this article for the primary, general or special election.

(b) Notwithstanding any provision of this section authorizing the transfer of any moneys in the abandoned property fund to the general fund, the comptroller, after receiving amounts sufficient to pay claims against the abandoned property fund, shall, based upon a certification of the state board of elections pursuant to paragraph (a) of this subdivision, and at the direction of the director of the budget, transfer the requested amount from remaining available monies in the abandoned property fund to the campaign finance fund established by section ninety-two-t of this article.

Section 7. The tax law is amended by adding a new section 630-h to read as follows:

Section 630-h. New York state campaign finance fund check-off. (a) For each taxable year beginning on and after January first, two thousand twenty, every resident taxpayer whose New York state income tax liability for the taxable year for which the return is filed is forty dollars or more may designate on such return that forty dollars be paid into the New York state campaign finance fund established by section ninety-two-t of the state finance law. Where a husband and wife file a joint return and have a New York state income tax liability for the taxable year for which the return is filed is eighty dollars or more, or file separate returns on a single form, each such taxpayer may make separate designations on such return of forty dollars to be paid into the New York state campaign finance fund. The contribution shall not reduce the amount of state tax owed by such taxpayer.

(b) Notwithstanding any other provision of law, all revenue contributed pursuant to this section shall be credited to the New York state campaign finance fund, established pursuant to section ninety-two-t of the state finance law.

(c) The commissioner shall include space on the personal income tax return to enable a taxpayer to make such contribution for a tax year beginning on or after January first, two thousand twenty.

Section 8. Paragraph (a) of subdivision 9-A of section 3-102 of the election law, as amended by chapter 406 of the laws of 2005, is amended to read as follows:

(a) develop an electronic reporting system to process the statements of campaign receipts, contributions, transfers and expenditures required to be filed with any board of elections pursuant to the provisions of sections 14-102 ~~and~~, 14-104 ~~and 14-201~~ of this chapter;

Section 9. Subdivision 1 of section 6-142 of the election law, as amended by chapter 79 of the laws of 1992, is amended to read as follows:

1. An independent nominating petition for candidates to be voted for by all the voters of the state must be signed by at least ~~fifteen~~ forty-five thousand voters, or one percent of the total number of votes, excluding blank and void ballots, cast for the office of governor at the last gubernatorial election, whichever is less, of whom at least ~~one~~ five hundred, or one percent of enrolled voters, whichever is less, shall reside in each of one-half of the congressional districts of the State.

Section 10. Subdivision 3 of section 1-104 of the election law is amended to read as follows:

3. The term "party" means any political organization which ~~at the last preceding election for governor polled at least fifty thousand votes for its candidate for governor~~, excluding blank and void ballots, at the last preceding election for governor received, at least two percent of the total votes cast for its candidate for governor, or one hundred thirty thousand votes, whichever is greater, in the year in which a governor is elected and at least two percent of the total votes cast for its candidate for president, or one hundred thirty thousand votes, whichever is greater, in a year when a president is elected.

Section 11. Severability. The component clauses, sentences, subdivisions, paragraphs, sections, and parts of this law shall be interpreted as being non-severable from the other components herein. If any clause, sentence, subdivision, paragraph, section or part of this act be adjudged by any court of competent jurisdiction to be invalid, such judgment shall invalidate the remainder thereof, and shall not be confined in its operation to the clause, sentence, subdivision, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 12. This act shall take effect immediately; provided, however that sections one, two, three and four of this act shall take effect on November 9, 2022 and shall apply to participants in the primary and general elections to be held in 2024; and provided further, that the terms and appointments of the members of the public campaign finance board as established by section four of this act, and the final date for regulations to be promulgated by such board, shall take place in accordance with dates as prescribed in section four of this act.

Section 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgement shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions has not been included herein.

Section 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through ZZZ of this act shall be as specifically set forth in the last section of such Parts.